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PUBLIC NOTICES.

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J. BROCK ALLON,
Town Clerk.

Town Hall,
Wolverhampton.
22nd April, 1936.

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The Solicitors' Journal

VOL. LXXX. **Saturday, April 25, 1936.** No. 17

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Current Topics.

The Cinque Ports.

FROM the legal as well as from the historical point of view, the ceremony that took place at Dover last week when the DOWAGER LADY READING unveiled a tablet in the hall adjoining the church of St. James's, commemorating its use as the court of the Lord Wardens of the Cinque Ports for well-nigh six centuries, has a profound interest as linking us with the far-distant past, when the five ports—Hastings, Romney, Hythe, Dover and Sandwich, to which, later, the "ancient towns" of Winchelsea and Rye were added—played a mighty part in the defence of the realm from foreign invasion. In return for the obligation cast upon them in the performance of this important duty, they were accorded franchises in many respects similar to those enjoyed by the counties palatine, and, in particular, a jurisdiction within whose ambit the King's ordinary writ did not run. A writ of error, however, lay from the mayor and jurats of each port to the Lord Warden in his court of Shepway, and from him to the King's Bench. Modern legislation, having little regard to historic memories, has shorn the Cinque Ports of most of their ancient privileges, but their Court of Admiralty still exists though the occasions on which it is called upon to function are rare indeed. If we are not misinformed, the present holder of the office of Judge of the court, Sir FREDERICK POLLOCK, K.C., has never been called upon to act in his judicial capacity within the jurisdiction, but the present writer well remembers seeing his predecessor in office, the late Mr. ARTHUR COHEN, K.C., trying a case in one of the London courts where, for the convenience of all parties, it was agreed that the tribunal should sit. As every one knows, the ancient office of Lord Warden still exists, being usually held by one who has rendered distinguished service to the State, either in Parliament or in the law, as, for example, the late LORD READING, who held it, alas, for too short a time. Among previous holders were the DUKE OF WELLINGTON, LORD PALMERSTON, and EARL GRANVILLE. When the last-named held the office in the seventies of last century, he had at Walmer Castle a French chef, whom, one day, while the siege of Paris was in progress, he asked whether he would not like to return to help his country. "No," was the witty answer; "I would sooner make entrées here than sorties in Paris."

The Law List.

WITH unfailing regularity the Law List appears yearly at this period and is a welcome work of reference to members of both branches of the profession. By s. 42 of 22 & 23 Geo. 5, c. 37, it is provided that the Law List, containing the names of solicitors who have obtained their certificates for the current year, shall, until the contrary be made to appear, be evidence that the persons named in it as such solicitors are so certificated, and the absence of the name of any person from the list is to be *primâ facie* evidence that he is not so qualified to practise as a solicitor for the current year; but in the latter case an extract from the roll of solicitors duly certified may be produced as evidence of the facts appearing in the extract. While, by reason of being required to take out an annual certificate, the entries in the solicitor section in each year's Law List may be taken as complete (allowing, of course, for deaths during the year), the like cannot be said of the entries of the members of the Bar. No certificate is required in their case, with the consequence, inevitably, that the list of barristers is sometimes incorrect, many names having appeared year after year after those bearing them have gone over to the majority. The publishers do their best by enquiries to verify whether particular names are properly entered, but the requisite information is not always easily forthcoming. Despite this inherent difficulty, the Law List is wonderfully accurate.

Easter Law Sittings.

COMPARED with last year's figures, the lists for the Easter term, which began on Tuesday, show, with an increase in the number of appeals from the High Court, a general decrease in the number of causes of which the most remarkable is that in the King's Bench Division. Following is a summary of the figures. There are nineteen appeals from the Chancery Division, 103 from the King's Bench Division, three from the Probate, Divorce and Admiralty, fifty-nine from the county courts, including one admiralty and twelve workmen's compensation cases. With five interlocutory appeals the total amounts to 189, compared with 114 for last year. In the Chancery Division Witness List Part I, containing eighteen cases, will be dealt with by EVE and FARWELL, JJ., the latter having in addition one Retained Matter. Witness List Part II, containing forty-seven cases, will be taken by LUXMOORE and BENNETT, JJ., the former having in addition four Assigned Petitions, the latter, one Retained Matter. Adjourned summonses and causes in the Non-Witness List, which together number forty-six causes, will come before CLAUSON and CROSSMAN, JJ., each of whom has also one action in Witness List, Part I. There are 108 company matters, which will come before EVE, J., and six appeals and motions in bankruptcy. The number of causes set down for hearing in King's Bench Division have fallen from 660 to 227. The special jury, common jury, and non-jury actions in the ordinary list total twenty, eleven and forty-eight respectively, while there are 123 non-jury actions in the New Procedure List. Corresponding figures for last year were eighty-nine, fifty-two, 268 and 222. Cases in the

Commercial List number fifteen, those set down under Ord. XIV, ten. Corresponding figures last year were twenty-three and six. In the Probate, Divorce and Admiralty Division there are, including six Admiralty actions, 1,313 causes, compared with 1,336 last year. Figures for the Divisional Court have declined from 110 to eighty-six, made up as follows: Crown Paper forty-six, Civil Paper two, Revenue Appeals twenty-eight, Special Paper six, appeals under the Housing Act three, and one motion for judgment. The list of the Judicial Committee of the Privy Council, which resumed its sittings on Thursday, contained thirty-three causes—an increase of thirteen over last year's figure. There were twenty-one appeals from India, two each from Australia, Ceylon and Fiji, and one each from Canada, New Zealand, West Africa, Nigeria, Palestine and Johore. Six judgments awaited delivery.

Avoidance of Taxation.

Probably no section of the community is more fully aware than practitioners of the perennial conflict, centring largely round income tax, between taxpayer and legislator occasioned by the perfectly reasonable efforts of the former so to arrange his affairs that the minimum amount of tax is leviable upon him. The Chancellor of the Exchequer has just had his innings, and the use which he has made of the opportunity may be shortly indicated. Reference was made in the Budget statement to the avoidance of tax by an individual living in this country who transfers his property to persons abroad in such a way that, while he himself retains control of it and enjoys the income therefrom, in the light of the present law he does not appear to be in receipt of the income. That is to be dealt with by providing that income arising from property of this character shall be the measure of tax liability. Another proposal relates to the strengthening of existing provisions relating to one-man companies so as to put a stop to a number of devices which have been successfully employed for evading sur-tax. Moreover, as both the foregoing means of avoidance have reference principally to sur-tax, and as the sur-tax which is assessed as payable in the current year is the sur-tax for the year 1935–1936, it is proposed that this legislation shall be retrospective so as to operate from that year. The putting into effect of these measures is expected to yield £2,000,000 in the present year and about £4,000,000 in a full year. Another means of avoidance which it is sought to bring to an end is the educational trust. This is no longer to give income tax relief, it being proposed that the income of an infant and unmarried child which is in any way derived from its parents shall be aggregated for all purposes of income tax law with the income of the parents. A child's income from other sources will not be affected. The saving derived from the stopping of these trusts is estimated at £2,500,000 in a full year. A further proposal with the same general end in view relates to estate duty. Mr. Chamberlain intimated that he had reason to suppose that advantage was being taken of the fact that, as the law stands, the duty is not chargeable on personalty abroad where it has been the subject of a gift of a joint investment or of a foreign settlement. In order to render ineffective the placing of property outside the scope of the duty in this manner, it is proposed that personalty abroad shall be treated in the same way as personalty at home.

The Convenience of Jurors.

It was recently indicated in *The Times* that the Fulham Borough Council propose to call the attention of the Metropolitan Borough Standing Joint Committee to the hardship occasioned to London jurors called for service at the County of London Quarter Sessions and the Central Criminal Court, with a view to urging on the Sheriff of the County of London the desirability of introducing the panel system. It is stated that jurors have frequently to be available over as long as three weeks at the London Sessions and two weeks at the Central Criminal Court. It is recognised that this cannot be altogether avoided in long proceedings, but in many cases the jurors are not required on a large proportion of the days on which they are called to attend. Reference is made to the practice obtaining in other areas whereby the sheriff has two or more panels of jurors summoned respectively for specific days, the first panel being called up to serve for some three days, subject to long cases, after which the second panel is called. By this means inconvenience and hardship to jurors are stated to be largely avoided.

The Unemployment Fund: Minister's Statement.

Mr. E. Brown, Minister of Labour, recently made, in the House of Commons, an interesting statement, which, he claimed, showed that the foundations of Part I of the Unemployment Insurance Act, 1934, were well and truly laid and that in association with Sir William Beveridge's committee the administration was working with satisfactory results. That committee, he said, laid down the general principle that they must have regard, not to the immediate situation, but to the income and expenditure over a period of years. Since the operation of Part I of the Act, it had, it was intimated, been possible to modify the regulations affecting seasonal workers, to increase the children's allowances by 1s., while interest and redemption on the loan debt had been paid off and would continue to be paid off at the rate of £5,000,000 per annum. A capital reserve against bad times that might come to £21,500,000 had been accumulated, while the approval of the draft of the Unemployment Insurance (Reduction in Weekly Rates of Contributions) Order, 1936, which the Minister moved, involved the disposal of a surplus of nearly £6,500,000. Of this, £2,150,000 would go to the worker in a reduction of 1d. a week in contributions (an equivalent to an increase in wages of £40,000 a week), £2,150,000 would effect a similar reduction in employers' contributions, and the Treasury would benefit to the extent of £2,100,000.

Control of Roads.

The British Road Federation advocates in the course of a recent statement the setting up of a Central Highways Board vested with powers to promote safety and the avoidance of congestion and to ensure efficiency and economy in the construction, maintenance, signalling and lighting of the road system throughout the country. The Federation exists to promote the interests of road users and constructors and to frame a national transport policy. The setting up of such a body would, it is urged, put an end to the present unsatisfactory arrangement whereby between 1,300 and 1,400 local authorities are responsible for the roads, examples of such diversity of control being taken from the thirty-one local authorities responsible for the Great North Road between London and Edinburgh, and of the effects of such from the twenty-three different types of surface existing along the stretch of 110 miles between London and Birmingham. Those who contribute to the cost of the roads should, it is suggested, be equitably represented, while, apart from Government nominees, interests which do not contribute should be without representation. Annual accounts should enable all to see clearly how they are taxed and how money is spent. It is thought that the improvement of the roads would be a very great contribution to road safety and that avoidable congestion and danger must always exist so long as any roadway is used for the carriage of traffic where speed limits or capabilities vary unnecessarily. It is suggested that the existing speed limits should be "rationalised" by an increase of speed from twenty to thirty miles an hour for all goods-carrying vehicles fitted with pneumatic tyres and modern braking equipment, the reasons which originally led to a differentiation between them and passenger-carrying

vehicles of equivalent capacity being no longer valid. Whatever may be thought of the suggestions above outlined, it can hardly be doubted that the improvement of roads from a traffic standpoint is an important factor in road safety. This has been proved by the Ministry of Transport along one stretch of road with a bad accident record (as has already been indicated in these columns) and the exhaustive character of the particulars now required of road accidents is but the first stage to further advance in this direction.

Goods Vehicles Regulations.

Short reference may be made to the new Ministry of Transport substantive regulations entitled "The Goods Vehicles (Licences and Prohibitions) Regulations, 1936," which will replace the existing Provisional Regulations and Amendment Regulations dealing with the subject. The new regulations effect a number of changes which cannot be entered into here. It may, however, be shortly noted that applications for "C" licences will no longer have to made in duplicate, objections will have to be signed by the actual objector—the prescribed form of notice of objection has, moreover, been amplified to provide for objections being stated in more precise terms—provisions in regard to fees have been amended, while an additional regulation provides machinery for the expeditious issue of a licence without fee to authorise the temporary use of another vehicle in substitution for one destroyed, rendered unfit for service or withdrawn for overhaul or repair. On and after 1st October, 1936, it will not be necessary for vehicles operated under "C" licences to display an identity certificate similar to those prescribed for vehicles operated under "A" or "B" licences. The new regulations will come into force on 1st May, 1936.

"Housing Act, 1936."

If the Housing Bill, which was read the second time in the House of Lords on 26th March, becomes law with its final clause unaltered, the present year will witness the passing of yet another Housing Act. The provisions of this measure will not, like those of the Housing Acts of 1925, 1930 and 1935, bring about any great change in the law relating to this subject; it is a consolidating Bill, providing for the re-enactment, in substance, of the Act of 1935 and such parts of the earlier statutes as are now in force. It repeals the whole of the Act of 1925 and, with certain exceptions, the Acts of 1930 and 1935. Practitioners will welcome the consolidation of these and certain other enactments relating to housing within a compass of 191 clauses and twelve schedules. It is proposed that the new measure, which does not apply to Scotland or to Northern Ireland, shall come into force on 1st January, 1937. Following is a short outline of the Bill. Part I, cl. 1, sets out the local authorities concerned. Part II, cls. 2–24, contains provisions for securing the repair, maintenance and sanitary condition of houses, including the implied conditions of the Act of 1925 in the letting of small houses, and deals with the power conferred on local authorities to make bye-laws, to require the repair of insanitary houses, to enforce notices demanding the execution of works, to order demolitions, and to making closing orders for part of a building. Provisions relating to clearance and re-development, derived from the Acts of 1930 and 1935, are grouped in Part III, cls. 25–56, due provision being made for such local authorities as have passed resolutions under s. 7 of the Housing Act, 1930, declaring an area to be an improvement area. The past tense is, of course, due to the fact that improvement area procedure was abolished by s. 19 of the Housing Act, 1935. The sections of that Act concerning re-development and re-conditioning by owners are reproduced in this portion of the Bill, while provisions for the abatement of overcrowding derived from the earlier sections of the same Act are grouped within Part IV, cls. 57–70. Part V, cls. 71-104, is concerned with the provision of housing accommodation for the working classes and contains a great deal of matter which cannot be analysed here, though attention may be drawn to the restrictions imposed by cl. 75 as to compulsory acquisition of land for the purpose (see s. 64 of the Act of 1925 and s. 72 of the Act of 1935). Part VI, cls. 105–134, is occupied with financial provisions. Among the general provisions within Part VII, cls. 135–186, are those relating to the Central Housing Advisory Committee (Housing Act, 1935, s. 24), re-housing (the standard is derived from s. 37 of the Act of 1930), building bye-laws, the acquisition of land, the powers of the court, the default of local authorities and the general powers of the Minister of Health. Part VIII, cls. 187–191, contains clauses relating to interpretation, savings, and repeals, and, as already explained, there are twelve schedules. The foregoing review is necessarily of the briefest character. Readers desiring further information must be referred to the draft Bill, which is published by the Stationery Office, price 3s. net.

Rules and Orders: Solicitors' Remuneration.

The process somewhat illogically known as the restoration of cuts—which, so far as it applies to solicitors, can with accuracy be described as the restoration of percentage additions—is reflected in the Solicitors' Remuneration Order, 1936, and the Solicitors' Remuneration (Registered Land) Order, 1936, which are set out on p. 327 of this issue. In accordance with the provisions of s. 56 (4) of the Solicitors Act, 1932, these orders were laid before each House of Parliament on 11th April. They do not apply to business transacted or undertaken before 13th April, 1936. In the April issue of *The Law Society's Gazette* reference is made to a deputation which waited upon the Lord Chancellor on the matter in accordance with a request addressed to him towards the end of last year by the Council of The Law Society, after communication with the Associated Provincial Law Societies. The deputation stated that the Council was interested in securing for the profession such an adequate livelihood as would encourage persons of integrity and intellect to enter the profession and pointed out that the scales fixed many years ago were fixed when overhead expenses were far less than those prevailing at the present time. It was urged, moreover, that the original percentage allowance of 33⅓ had been completely absorbed by increased expenses associated with such items as rates, rent and clerks' salaries, and that it was only fair that reductions made at a time of financial necessity, corresponding with similar reductions made in the remuneration of certain persons in His Majesty's Service by amounts since restored, should be eliminated. The Lord Chancellor decided that a case had been made out for restoring the 33⅓ per cent. originally granted. The Solicitors' Remuneration Order, 1936, provides, therefore, that the remuneration of a solicitor in matters affected by the General Order made in pursuance of the Solicitors' Remuneration Act, 1881, and by the Solicitors' Remuneration Act General Orders of 1919 and 1925, shall be reckoned as if the Solicitors' Remuneration Order, 1932, by which the percentage increase was reduced from 33⅓ to 20, had not been made. Under the Solicitors' Remuneration (Registered Land) Order, 1936, the Order of that name of 1925 is to have effect as if the Solicitors' Remuneration (Registered Land) Order, 1932, had not been made. In this connection the attention of readers should be drawn to the alterations made to Ord. LXV, r. 10, by the Rules of the Supreme Court (No. 1), 1936, which came into operation on the 13th of the present month. These rules were set out on p. 270 of our issue of 4th April (80 Sol. J. 270). Attention is also drawn to the County Court (Solicitors' Costs) Rules, 1936, set out on p. 327 of this issue, which provide for the restoration of the percentage of increase in solicitors' costs under col. B or col. C of the higher scale to the rate in force before 12th October, 1932, and effect accordingly the necessary substitution of "33⅓ per centum" for "25 per centum" in Ord. LIII, r. 50, of the County Court Rules, 1903, as amended. The Lord Chancellor allowed the new rules which came into force on 13th April, 1936.

Tax Free Annuities.

[CONTRIBUTED.]

THE learned writer of the "Conveyancer's Diary" in the issue of the 29th February criticises the recent decision *In re Kingcome; Hickley* v. *Kingcome*, 80 SOL. J. 112, to the effect that an annuitant to whom had been bequeathed an annuity free of income tax was bound to make a reclaim of tax overpaid by deduction for the benefit of the residuary estate, being a trustee of her statutory right to recover, and suggests that if the Legislature had intended that the trustees on behalf of the persons beneficially entitled to the residuary estate were to have a right to recover a rebate, it would have so provided.

The answer to this criticism appears to be that the Income Tax Act, 1918, with its amendments, is merely a code of law for providing what the Legislature considers is the best manner of ensuring the due payment of the tax it sees fit to impose on incomes and is in no sense intended to determine the rights of the parties *inter se*. In one case it is true such rights are determined where a tenant who is required to pay Sched. A tax is allowed to deduct it from the first payment of rent thereafter made and is incidentally barred from recovering it subsequently (*Hill* v. *Kirschentein* [1920] 3 K.B. 556).

It has seemed good to the Legislature, but again it is suggested only as part of provisions for the better collection of revenue, to make it illegal to contract to pay tax-free annuities or yearly interest and to give the right to everyone paying such yearly sums to deduct tax at the standard rate, so that it is only in the case of wills and under Orders of Court, such as for payment of alimony, that there can be a direct provision for a yearly sum free of income tax.

It would seem that that decision *In re Pettit, Le Fevre* v. *Pettit* [1922] 2 Ch. 765, ought to be regarded as merely the court's interpretation of what a testator means by an annuity free of income tax.

If a testator intends to give the benefit of the full tax to the annuitant he can do it (as can a person covenanting to pay interest) by bequeathing such sum as after deduction of tax at the standard (or current) rate for the time being will leave a sum of £— (*Re Jones; Jones* v. *Jones* [1933] Ch. 842). (It may be that the same result would ensue by the use of the words " without deduction of income tax," see *In re Williams; Williams* v. *Templeton* (1936), 80 SOL. J. 223.) There is a clear distinction between the two cases, and surely the gist of the decision *In re Pettit* was, or perhaps we might say should have been, that the testator must be taken to have meant free from such tax as the particular annuitant would be liable to pay in respect of the annuity.

Regarded in this light, it seems only a legitimate step for the trustees to be able to say to the annuitant: " We cannot ascertain the tax you have to pay until after the close of the financial year and then we must ask you to account for the tax or a due proportion of the tax you can recover." This is what in effect happens and a deduction is made from the next succeeding instalment of annuity, so that in practice it is only in the last year of payment that trouble need arise as to adjustment.

The writer submits, however, that the decision *In re Pettit* does not quite correctly carry out what should be considered to be the testator's intention.

The following simple example to show how the decision *In re Pettit* works out in practice is taken from the recently published work " Students' Income Tax," by Stanley W. Rowland, LL.B., F.C.A. (a work recommended by The Law Society for the final examination under the new syllabus).

A widow (not entitled to children's or dependents' allowances) is bequeathed an annuity of £155 free of income tax. Her only other income is derived from taxed dividends amounting to £50 gross. The gross annuity to produce the annuity of £155 net is £200, so that her total gross income for the first financial year (assuming a full year's annuity to be payable in that year) is £250.

She was entitled in the financial year 1935/36 to the return of the full tax (of 4s. 6d.) on £100, and 3s. in the £ on a further £135, a total return of £42 15s.

The proportion of this (£200/250) payable to the trustees according to *Re Pettit* is £34 4s. This sum being deducted by the trustees from the second year's annuity the net annuity for the second year would be £155 − £34 4s. = £120 16s., and this sum would be grossed up according to the standard rate for that year.

Going back, however, to the first year, the annuitant in the example given had already suffered a deduction of 4s. 6d. in the £ from her gross dividends of £50, receiving only £38 15s. Her net income would be, therefore, £38 15s. + £155 + £42 15s. − £34 4s. = £202 6s.

If she had not been given the annuity she would have recovered the whole of the £11 5s. tax on her £50 dividends.

It seems clear, therefore, that she will not in the end have received the £155 free of tax—otherwise her total net income would have been £205., viz., £38 15s. + £11 5s. + £155.

The writer has always considered that the proper decision *In re Pettit* should have been that the annuitant should account for such part of the tax recovered as would leave her annuity wholly untaxed.

The point can be better illustrated if we assume that the lady's separate income was of the same amount as the annuity, namely, gross dividends of £200, yielding after deduction of tax for the year 1935/36 £155. Had she had no annuity she would have repaid to her for the year 1935/36 4s. 6d. in the £ on the first £100 and 3s. in the £ on the second £100, a total of £37 10s., and her net income would be £192 10s. With the annuity, however, she gets only £42 15s. repaid, and as the annuity forms exactly half her income she must according to *Re Pettit* pay over £21 7s. 6d. to the trustees, leaving her a net income of £331 7s. 6d. (£155 + £155 + £21 7s. 6d.). If, as the present writer would assume, the testator meant the annuitant to have an addition to her other income of the clear sum of £155, her net income after settling with the trustees should be £192 10s. + £155 = £347 10s.; in other words, she should only be required to pay to the trustees £42 15s. − £37 10s. = £5 5s.

Some of the Scottish judges appear to have realised what the writer suggests is an unfair method of treating such a bequest, as in the case of *Richmond's Trustees* v. *Richmond* [1935] S.C. 585, where the bequest was of an annuity to be paid " free of income tax and super tax which shall be borne by my trust estate." The court held (Lord Fleming dissenting) that in ascertaining the amount of income tax and sur-tax of which they were bound to relieve the annuitant, the trustees were not entitled to take into account by way of deduction any part of the annuitant's personal allowances.

If, however, this principle were followed in all cases, it would, wherever the annuitant's other income was not sufficient to cover his personal allowances, result in his receiving in the end more than the testator apparently intended.

As a matter of practice, the Inland Revenue authorities have not, as Mr. Rowland mentions, followed the principle laid down *In re Pettit*, but have for the first year adopted a very involved formula (not set out in " Students' Income Tax "), which appears to the writer to be equally unsatisfactory as the measure of the testator's intention.

It is suggested that in all cases the rule might be followed that where the annuitant's separate income, whether taxed at source or not, is sufficient to cover all his personal allowances, including the abatement of tax on a portion of his income, he should not be required to repay to the trustees any part of what he recovers from the Revenue, but that in cases where the separate income is not sufficient to cover all allowances and abatements, the annuitant should account to the trustees for such part of the tax on the " grossed " annuity as

exceeds the amount he would have recovered in respect of his other income above if all such latter income had been taxed at source. Such a formula would be equally applicable when the other income was, say, War Loan interest not taxed at source, and there might be tax to be paid instead of tax recoverable.

Company Law and Practice.

Distribution of Assets without Provision for Contingent Debts: Liability of Liquidator.

THE recent case of *James Smith & Sons (Norwood) Limited* v. *Goodman* [1936] 1 Ch. 216 is of considerable interest and importance, and illustrates how personal liability may attach to a liquidator who commits a breach of his statutory duty to satisfy the liabilities of a company before distributing the assets among its members. The facts were these: The plaintiff was the lessor and the company the lessee under two leases expiring (in the events which happened) in September, 1938. The directors of the company were very desirous of getting rid of the leases and endeavoured without success to persuade the lessor to accept surrenders. Shortly afterwards (in January, 1933) the leases were assigned to K. On 1st April, 1933, the company passed a resolution for voluntary liquidation, having filed a statutory declaration of the solvency of the company, so that the liquidation was a members' voluntary liquidation; the defendant was appointed liquidator. The liquidation was carried out "with the maximum speed and the minimum amount of publicity." The only public intimation of the fact of liquidation was an advertisement in the *London Gazette*, and no communication of the resolution was made to the company's creditors. The final meeting of the company was held on 27th May, 1933, and the company was dissolved on 31st August. The lessor had heard nothing of the liquidation. In December, 1933, K assigned the leases to X, who was unable to pay any rent after that time, and when the lessor sought to make an application to the company for the rent it was discovered that the company was dissolved, and this was the first time that the lessor knew of the liquidation.

In these circumstances an action was brought by the lessor against the liquidator for a declaration that in distributing the assets without making provision for the liabilities of the company under the leases, he had acted wrongfully and negligently and in breach of his duty as liquidator and for damages.

It may be convenient in the first place to mention that, as was pointed out by Maugham, L.J., this was a case where the company was no longer interested in the leases, and the difficulty of determining the precise right of proof of a landlord where a company is itself the tenant at the time of the liquidation did not arise; and in particular, those difficulties were absent which arise in cases where the liquidator desires to surrender and the lessor is unwilling to let him do so, or the liquidator is unwilling to surrender though the lessor may be willing to accept the surrender on terms as to proof or otherwise (cf. *In re New Oriental Bank Corporation* [1895] 1 Ch. 753; *In re Panther Lead Company* [1896] 1 Ch. 978).

The first point to be determined in considering whether the liquidator had incurred a personal liability on the ground of negligence was whether in fact the lessor had a right of proof at all—whether there was a claim which it was the liquidator's duty to ascertain and to provide for. Section 261 of the Companies Act, 1929, provides, it will be remembered, that "in every winding up . . . all debts payable on a contingency and all claims against the company, present or future, certain or contingent, ascertained or sounding only in damages shall be admissible to proof against the company, a just estimate being made, so far as possible, of the value of such debts or claims as may be subject to any contingency or sound only in damages or for some other reason do not bear a certain value." The Court of Appeal held that the lessor's claim was one which could be properly proved under that section. It was a contingent liability inasmuch as the assignees might have satisfied the liability for the rent, but it was a right which the lessor had against the company under the covenant to pay the rent. It was argued that the claim was impossible to ascertain, being so contingent that it would not be possible to put a money value upon it; but the Court of Appeal held, on the authority of the opinions of the Lords in *Hardy* v. *Fothergill*, 13 A.C. 351, that the liability was one capable of estimate. The decision in *Hardy* v. *Fothergill* turned on the provisions of the Bankruptcy Act, 1869, and involved the determination of the question whether the future and contingent liability of the assignee of a lease under his covenant to indemnify the assignor was provable in the bankruptcy of the assignee. The House of Lords held that it was provable, and said that there was no great difficulty in making a fair estimate of the value of such a liability; and Lord Selborne disagreed with a dictum of Mellish, L.J., in *Ex parte Waters; In re Moyle*, L.R. 8 Ch., App. 562, so far as the latter intimated an opinion that the liability of a lessee who had assigned his lease, remaining bound to the lessor under his covenants in the lease, would not be provable in bankruptcy. Lord Selborne, that is to say, considered such a liability capable of estimate and proof, and this, in effect, was the liability which the Court of Appeal was considering in *James Smith & Sons (Norwood) Limited* v. *Goodman*. Maugham, L.J., said this (at p. 234): "For my part I am satisfied that since the decision in *Hardy* v. *Fothergill*, it has been impossible to doubt but that a company in liquidation, and *a fortiori* a perfectly solvent company in liquidation, is bound to submit to the assessment under the Companies Act of its contingent liability to a landlord in such a case as the present, that is to say, in a case in which the company, being the original lessee, is no longer interested in the leases. The leases having been assigned to third parties, the question is whether the landlords are entitled, under s. 261 of the Act of 1929, to prove for the debt as one payable on a contingency or to prove as for a claim against the company 'present or future, certain or contingent, ascertained or sounding only in damages,' arising by reason of the fact that the company has covenanted to pay the rent to the landlords during the continuance of the leases. . . . In such a case as the present, in my opinion there is no longer any doubt about the right of proof."

If then the lessor had a right of proof, was the liquidator liable to him in damages for breach of his duty (s. 247 of the Companies Act, 1929) to provide for the company's liability before distributing the company's assets amongst its members? It was held that the case came within the decision of Farwell, J., in *Pulsford* v. *Devenish* [1903] 2 Ch. 625. There a company went into voluntary liquidation and appointed a liquidator, and its business and assets were transferred as a going concern to a purchasing company in consideration of fully paid-up shares in the purchasing company, which covenanted to pay all the debts and liabilities of the liquidating company. The liquidator received the purchase consideration of shares and distributed them amongst the shareholders of the liquidating company. The assets of that company were sufficient to pay all its debts in full, but the liquidator, beyond advertising insufficiently for creditors, took no steps to ascertain who the creditors were or to see that they were paid. The liquidating company was dissolved and it was held that the liquidator had been guilty of negligence in the discharge of his statutory duty to satisfy the company's liabilities and was liable in damages to creditors of whose claims he was aware and who had no notice of the liquidation until after the company's dissolution. Lord Hanworth, in the case we are discussing, approved the headnote to *Pulsford* v. *Devenish*, which states: "It is the duty of a liquidator to find out from the books and papers of the company and the statement of affairs who are the creditors of the company, and if any

creditor omits to put in his claim the liquidator should communicate with him"; and speaking of the liquidator in the case before him said: "It appears to me quite plain in the present case that the liquidator misconceived his position, misconceived the effect of an assignment, failed to appreciate that there was this liability under these leases, the existence of which of course he knew, and that he ought to have ascertained whether there was a liability or claim which could be made by the plaintiffs." He was, in consequence, liable to the plaintiffs in damages.

In the court of first instance, Bennett, J., based his decision (which was approved by the Court of Appeal) upon the decision of Pearson, J., in *Gooch* v. *London Banking Association*, 32 Ch.D. 41. There the defendants were the lessees of certain premises and were in voluntary liquidation. All their debts and liabilities had been satisfied except their liability for future rent under the lease, and the liquidators proposed to distribute the assets of the company amongst the shareholders. The landlord brought an action for an injunction to restrain the company and the liquidators from distributing the assets of the company amongst the shareholders without setting aside sufficient assets to provide for future rent and other liabilities under the lease. Pearson, J., granted the injunction and said that the liquidators would be guilty of a dereliction of duty if they were to distribute the assets without providing for the liability. It will be noted that in that case the company was the actual lessee at the time of the liquidation and of the action; and Lord Hanworth in the present case said that the court was not prepared to say that the decision in *Gooch's Case* would apply in all cases and that the liquidator in the case before him was wrong in not setting aside sufficient assets to provide for the future rent and other liabilities. "That would be a possible course; but it is not one which can be affirmed as the necessary right on the part of the landlord. It is a possible protection which could have been granted to him, but it should not be taken as an absolute right." The ascertainment of the damages was in fact referred to chambers.

One other point urged on the liquidator's behalf should be mentioned. It was said that the proper remedy of the plaintiffs was to have proceeded under s. 294 of the Act of 1929 and have had the dissolution of the company declared void and the liquidation re-opened, and that when such a remedy was available under the Act the common law action against the liquidator for breach of statutory duty did not lie. The court held that the existence of the procedure available under s. 294 did not qualify the statutory duty of the liquidator or the liability resulting from a breach of that duty.

The moral of the case needs no pointing. When such a claim exists the liquidator should not distribute the assets amongst the shareholders unless the claim has been provided for or the landlord has released his claim or the liquidator has obtained the protection of the court.

A Conveyancer's Diary.

Representations by Vendors made *bonâ fide*. Change in Circumstances rendering them Misleading.

An interesting question regarding misrepresentation inducing a contract was raised in the recent case of *With* v. *O'Flanagan* [1936] W.N. 104. The point at issue was whether a contract was voidable on the ground of misrepresentation where a statement made to a purchaser was true at the time it was made, but, owing to a change in the circumstances before contract, become untrue. In other words, is it the duty of a vendor who has made representations, which were true when he made them, to inform the purchaser of any alteration in the circumstances which has rendered the representations misleading?

The facts in the case referred to were that the plaintiffs agreed to purchase from the defendant his medical practice. The practice was introduced to the plaintiffs by a medical agency on January, 1934, and the agent then represented to the plaintiffs that the practice was doing £2,000 a year, and that the panel patients numbered 1,480. The plaintiffs thereupon saw the defendant who confirmed this statement by the agency. In the interval between January, 1934, and 1st May, 1934, when the contract was signed, the defendant was away seriously ill from time to time, and during that time the practice was looked after by a *locum tenens*. The result had been that receipts of the practice had seriously fallen off, and it appeared from the evidence that during the three weeks preceding 1st May the practice was not doing more than an average of £5 a week, and that of that total average, £10 came from the payments of a single patient. On 1st May the agreement was executed, but when the plaintiffs took possession on the evening of that day they found that there was no practice going on at all. They stayed two or three days, but finding that no one came they wrote to the defendant's solicitors on 3rd May, 1934, a letter in which they stated: "Instead of the average takings being on the basis of £2,000 a year, as represented by your client, it appears that the last three weeks have averaged about £5 a week, and instead of the number of panel patients being 1,480, as represented by the vendor, the number is now under 1,250." To that defendants' solicitors replied on 4th May: "Our client states emphatically that he only represented the takings to be £2,000 a year for the period of a little over two years ending at the end of last year, during which he was in control of the practice. No representations were made about the present state of the practice."

It was admitted that the statement as to the practice doing £2,000 a year and the panel patients numbering 1,480 was true at the time it was made, and the question was whether the change in circumstances ought to have been communicated to the plaintiffs by the defendant before they were allowed to close the transaction.

Bennett, J., held that no obligation to disclose lay on the defendant and dismissed the action.

The Court of Appeal reversed that decision and held that the defendant was bound to disclose the alteration in the circumstances.

Bennett, J., appears to have based his decision on the ground that the obligation to disclose in such a case only arose when the contract was *uberrimæ fidei*. The authorities do not bear that out.

Brownlie v. *Campbell* (1880), 5 A.C. 925, is a case in point. There was a contract for sale of land in Scotland, and the vendor represented that he held direct from the Crown. A claim was made before contract by one who asserted a right as an intermediate landlord, but it was disputed and not pressed at that time and not communicated to the purchaser. Some time after completion the claim was again asserted, and was maintained. It was held in the House of Lords that upon the facts the purchaser had no right of action against the vendor because there were express provisions in the contract which precluded the purchaser from recovering. The case is important, however, by reason of the observations of Lord Blackburn, who, after stating the general proposition that where there was misrepresentation or non-disclosure of material facts by a vendor, the purchaser could rescind on the ground of fraud, continued: "I further agree on this, that when a statement or representation has been made in the *bonâ fide* belief that it is true, and the party who has made it afterwards comes to find out that it is untrue and discovers what he should have said, he can no longer honestly keep up that silence on the subject after that has come to his knowledge, thereby allowing the other party to go on and still more inducing him to go on, upon a statement which was honestly made at the time when it was made, but which he has not now retracted when he has become aware that it can be no longer persevered in. That would be fraud, too, I should say, as at present advised."

It may be mentioned here that contracts for the sale of land are often spoken of as being *uberrimæ fidei* in equity. That only means, I think, that when the equitable relief of specific performance is sought the court will consider whether the plaintiff has acted with strict fairness, especially regarding any representations as to the title and any conditions imposed upon a purchaser restrictive of his statutory rights. If in relation to such matters there is any unfairness or want of candour on the part of a vendor the court will refuse the relief, although there may not be sufficient ground for the purchaser to maintain an action for rescission of the contract and recovery of the deposit (if any) paid. In that sense and to that extent contracts for sale of land may be said to be *uberrimæ fidei*.

In *Traill* v. *Baring* (1860), 4 De G. J. & S. 318, the facts were that a life assurance society re-assured a part of its risk with another society, representing that portion of the risk was being retained by it (the first society) and not re-assured elsewhere. That was the intention of the first society at the time when the statement was made, but afterwards, without the intervention of any new facts or new information, or change of opinion as to the value of the life assured, it changed its intention and re-assured the whole of the balance of the risk. That change of intention was not communicated to the second society. The assured died, and the first society claimed from the second society the amount for which that society were re-assurers. The second society refused to pay on the ground that the retention by the first society of a portion of the risk was a material element in inducing the second society to take a share in the risk without further investigation than was actually made, and prayed to have it declared that the policy had been fraudulently obtained and ought to be delivered up to be cancelled.

It was held by the Court of Appeal that there was a duty on the first society to disclose its changed intentions regarding the balance of the risk and declared that the policy ought to be cancelled.

Bennett, J., appears to have distinguished this case on the ground that being a contract of assurance it was *uberrimæ fidei*. That may have been so, but the illustration given by Turner, L.J., was quite general in its terms. His lordship said " if a person makes a representation by which he induces another to take a particular course and the circumstances are afterwards altered to the knowledge of the party making the representation but not to the knowledge of the party to whom the representation is made, and are so altered that the alteration of the circumstances may affect the course of conduct which may be pursued by the party to whom the representation is made, it is the imperative duty of the party who has made the representation to communicate to the party to whom the representation has been made the alteration of those circumstances ; and the court will not hold the party to whom the representation has been made bound unless such communication has been made."

Those observations are not restricted to contracts *uberrimæ fidei* but apply to all contracts. Another authority is *Re Scottish Petroleum Co.* (1883), 23 Ch.D. 413.

There, a person agreed to take shares in a company on the representation that two named persons were directors, which they were at the time the representation was made. Before allotment, however, the two persons ceased to be directors.

It was held by the Court of Appeal that the allotment was voidable. In fact the plaintiff did not succeed in having the allotment set aside because he had delayed, until there had been a winding-up order, making any application to have his name removed from the register.

In *With* v. *O'Flanagan*, Lord Wright, after referring to the authorities, said that the cases showed that the doctrine of the duty to disclose was not limited to cases of contract *uberrimæ fidei* or to any cases in which owing to confidential relationship there was a peculiar duty of disclosure, and he could not find in the authorities any justification for the limitations put upon *Traill* v. *Baring* by Bennett, J.

Landlord and Tenant Notebook.

Measure of Damages for Use and Occupation.

Most of the authorities on the action for use and occupation are concerned with the question whether and when such a claim can be brought, and little attention has been paid to the question of amount recoverable. More or less casual mention of the measure in some of these cases shows that the position is essentially analogous to that which obtains when a vendor of goods sold under a contract which omitted to fix the price sues for payment of a reasonable sum. In both cases, incidentally, a statutory enactment has confirmed the common law rule ; but while s. 8 (2) of the Sale of Goods Act, 1893, can be said to have been inserted because the statute is a codification of its particular department of the law, the emphasis of s. 14 of the Distress for Rent Act, 1737, is on the assimilation of non-formal agreements to those complying with requirements as to sealing. Consequently there is a danger that in actions for use and occupation parties should assume that the amount recoverable, if any, is to be determined by reference to what the rent was or what it was to have been if negotiations had resulted in a tenancy ; and this though s. 14 of the Distress for Rent Act, 1737, concludes with a provision authorising the plaintiff to make use of the agreement as an evidence of the quantum of damages to be recovered.

A simple statement of the true position is to be found in *Smith* v. *Eldridge* (1854), 15 C.B. 236. The defendants were brewers who had agreed to take a lease of a house if the plaintiff, the intending lessor, would effect repairs, including drainage repairs. They took possession by a sub-tenant, who left after six months because the work had not been done. The rent was to have been £55 a year till a full licence was obtained and £65 a year afterwards. Two questions were left to the jury : was there an implied agreement to pay what the premises were worth ; if so, how much ? The jury having awarded £30, this direction was upheld.

In *Thetford (Mayor, Aldermen, etc., of)* v. *Tyler* (1845), 15 L.J. Q.B. 32, there was a somewhat similar question. The defendant's mother had been yearly tenant of an inn, at £47 a year. While she was under notice to quit, the corporation, as landlords, invited tenders, by advertisement in the press, and the defendant made an offer of £80 a year. The tender stipulated that the corporation should put the premises into repair. The corporation accepted it, and then agreed that the defendant should take over the residue of his mother's term. He entered into possession and a draft lease was duly sent, but no agreement was reached. The claim was for £40, the first half-year's rent after the old yearly tenancy had expired. The argument was chiefly on the question whether he had become a yearly tenant by holding over ; it was held that he had not ; but what is of importance for present purposes is that it was left to the jury to say what would be fair rent. They assessed the damages at £11.

In *Hellier* v. *Silcox* (1849), 19 L.J. Q.B. 295, Lord Campbell, C.J., when referring to the rule, used the expression " the count being on a *quantum meruit*," which again shows that value is the proper measure.

It is, of course, not always the user and occupier who benefits by this principle, and a fairly striking illustration of advantage accruing to a landlord has been afforded by an Irish decision, *Hurley* v. *Hanrahan* (1867), 15 W.R. 990. A lease for three lives had been granted in 1830, at a rent of £26 11s. 8d. a year. In 1864 the property was sub-let at £80 a year. In that year the last *cestui que vie* died—in New Zealand. Rumours of the death reached the parties some months later, but two gales of rent were paid and accepted before the report was confirmed. Thereupon the sub-tenant left and the landlord let the land at £105 a year. His success presumably set him thinking ; at all events the action was brought for the *value* of the land from the dropping of the

third life till the recovery of possession, less what had been received as rent. In this case, too, the issue whether the action lay at all tended to obscure the question of measure of damages, though if that measure were not the value there would have been no point in suing. The most argued question, whether the receipt of the rent had brought about a new tenancy, having been decided in the plaintiff's favour, damages were awarded on the basis of an annual value of £105. The report does not tell us when the sub-lease at £80 was granted, but it looks as if the value of the property had steadily increased during the thirty-four years of the head lease.

Value of the property is likewise the measure of mesne profits; a note to the report of *Attwood* v. *Taylor* (1840), 1 M. & G. 279, at p. 312, says: "In an action for use and occupation, or for mesne profits, evidence is given of the annual value of the property whilst occupied by the defendant . . ."; and in cases when such are claimed it is commonly but wrongly assumed that rent which the premises has yielded is to be the basis of calculation. And county courts, whose jurisdiction in ejectment and possession is dependent on both rent and value not exceeding £100 a year, never appear to have their critical faculties aroused once the former condition is satisfied.

Our County Court Letter.

THE DISCLOSURE OF RESTRICTIVE COVENANTS.

In *Wright* v. *Redmile*, recently heard at Sheffield County Court, the claim was for the return of £40 paid as a deposit on the contract for the purchase of a house. The plaintiff's case was that a representation had been made that he would be permitted to keep pigeons, and that there would be no legal or road charges. Nevertheless the lease was found to contain a prohibition against pigeons, and also a proviso that the purchaser should be responsible for road charges. The defendant denied having said that there would be no road charges, as he had stated that he did not know what they would be. He had also not said that the plaintiff could keep pigeons, but had promised to find out the position from the landlord. In the meantime, the plaintiff had paid a deposit and entered into possession. His Honour Judge Frankland accepted the defendant's denial of any representation as to road charges. It was held, however, that a verbal contract had been made for the keeping of pigeons. Judgment was given for the plaintiff for £40, less £6 (as the agreed sum for nine weeks' use and occupation of the premises) with costs. It transpired that £20 had been paid into court, with a denial of liability.

THE POWERS OF MARKETING BOARDS.

In *Milk Marketing Board* v. *Clutton*, recently heard at Wrexham County Court, the claim was for £19 10s. 3d. for milk supplied. The defendant contended that he had sent the money to the offices of the Board (in London) in notes, a crossed postal order for 8s., and stamps. Evidence for the plaintiffs was given by one of their lady clerks, who had opened the registered envelope, which only contained two forms, and nothing of value. All the money received on that occasion was found to balance, and the envelope was produced in court. The loss was reported to the postal authorities, who had issued a duplicate postal order, at the expiry of the usual waiting period, during which the original had not been cashed. His Honour Judge Sir Artemus Jones, K.C., observed that there was no suggestion of dishonesty, against any one at the plaintiffs' offices. There was, however, no reason to doubt the truthfulness of the defendant, whose version was supported by his production of the counterfoil of the original postal order, which had disappeared. Judgment was given for the defendant, with costs.

INVALID SALE OF MOTOR CAR.

In a recent case at Lincoln County Court (*Burrows* v. *Taylor*), the claim was for the return of £15, paid as a deposit on the sale of a motor-car, and £5 for expenses incurred through loss of user of the car. The counter-claim was for £24 6s. 8d. for loss of profits on the sale of the car, and for the use thereof by the plaintiff. The plaintiff's case was that, having agreed to buy the car for £65, payable by instalments, he took delivery, but the defendant resumed possession a fortnight later. The defendant's case was that there was no sale, as the plaintiff could not pay cash, and the finance company refused to adopt the transaction. The plaintiff nevertheless failed to return the car, and the defendant resumed possession at the first opportunity. His Honour Judge Langman held that the plaintiff was sufficiently well versed in hire-purchase agreements to know that no sale had taken place, and the claim for loss of user failed. The plaintiff was nevertheless entitled to the return of his deposit, and judgment was given accordingly. As the defendant had parted with possession prematurely, through his own fault, the counter-claim failed, except to the extent of £4 10s. (damages for the plaintiff's failure to return the car on request) and £1 10s. for actual damage to the car.

THE CONTRACTS OF DOMESTIC SERVANTS.

In *McGowan* v. *Hands*, recently heard at Liverpool County Court, the claim was for £1 4s. as a week's wages. The plaintiff's case was that she was employed as a daily maid from the 21st February, and she asked for her wages a week later. The defendant contended that she engaged the plaintiff for one month, at £3, but the plaintiff had not worked satisfactorily, e.g., she was extravagant, and was once found reading a paper on her bed in the morning. The plaintiff not only refused to go on with her work, but became abusive, so that a policeman was sent for. His Honour Deputy Judge Morris gave judgment for the plaintiff for 15s., without costs.

Books Received.

Five Hundred Points in Club Law and Procedure. By R. S. Chapman. Tenth Edition, 1936. Foolscap 8vo. pp. (with Index) 178. London: The Working Men's Club and Institute Union, Ltd. 2s. 6d. net, 2s. 9d. post free.

Income Tax Codification Committee's Report. In two Volumes. 1936. London: H.M. Stationery Office. Vol. I, 8s. net; Vol. II, 4s. 6d. net.

The Law of Torts in a Nutshell. By A. J. Conyers, of the Inner Temple, Barrister-at-Law. Second Edition, 1936. Demy 8vo. pp. xv and (with Index) 128. London: Sweet and Maxwell, Ltd. 4s. net.

Ringwood's Principles of Bankruptcy. Seventeenth Edition. 1936. By Alma Roper, of the Middle Temple, Barrister-at-Law. Demy 8vo. pp. lii and (with Index) 683. London: Sweet & Maxwell, Ltd. 22s. 6d. net.

Audits of Local Authorities including Financial Control. By Ernest Bedford. 1936. Royal 8vo. pp. xli and (with Index) 594. London: Butterworth & Co. (Publishers), Ltd.; Shaw & Sons, Ltd. 42s. 6d. net.

The Distribution of National Capital. By G. W. Daniels and H. Campion. 1936. Demy 8vo. pp. vii and 62. Manchester: Manchester University Press. 3s. 6d. net.

Questions and Answers on Contracts. By M. O'Connell, LL.B. (Hons.). 1936. Demy 8vo. pp. iv and 180. London: Sweet & Maxwell, Ltd. 5s. net.

Some Practical Aspects of Company Law. By W. Hilliard Atterbridge, Solicitor of the Supreme Court. 1936. Demy 8vo. pp. 77. London: Gee & Co. (Publishers), Ltd. 7s. 6d. net.

To-day and Yesterday.

LEGAL CALENDAR.

20 APRIL.—To the report of the case of *Millar* v. *Taylor*, 4 Burr. 2303, at p. 2395, the reporter appended the following note: "Except in this and one other Case now depending (by Writ of Error) in the House of Lords where Mr. Justice Yates differed from the other Three, every Rule, Order, Judgment, and Opinion, has, to this Day, been (as far as I can recollect) unanimous. This gives Weight and Dispatch to the Decisions, Certainty to the Law, and infinite Satisfaction to the Suitors: And the Effect is seen by that immense Business which flows from all Parts into this Channel; and which we who have long known Westminster-hall behold with Astonishment." The case was heard on the 20th April, 1769.

21 APRIL.—On the 21st April, 1667, Roger Hill died at Aldborough Hatch, an estate in Essex, which had come to him through his third wife Abigail, herself already twice a widow. This marriage he seems to have contracted to solace his retirement from public life, for he had been a Justice of the Upper Bench under the Commonwealth, but, on the Restoration, had not been re-appointed either judge or serjeant. Fortunately for him, though he had assisted at Cromwell's investiture as Protector, he had escaped sitting as one of King Charles' judges, though his name was in the commission for trying him.

22 APRIL.—On the 22nd April, 1707, Henry Fielding, author and magistrate, was born at Shrapham Park, near Glastonbury, in Somerset.

23 APRIL.—On the 23rd April, 1849, a man named Strudwick, belonging to a gang of early Victorian "cat" burglars, made a sensational escape from Newgate Gaol where he was temporarily confined pending fourteen years' transportation. While engaged in lime-washing one of the wards he somehow succeeded in scaling a bare wall 15 feet high and forcing a skylight. Reaching the roof, he crossed the chevaux-de-frise surrounding it. Having travelled over the roofs of a dozen houses, he descended through a trap door into a public-house in Newgate-street, telling the owner that he was a plasterer and had fallen over a parapet. The sympathetic publican advised him to run over to Bart.'s to have his injuries attended to and he got clear away.

24 APRIL.—On the 24th April, 1795, the Rev. William Jackson was found guilty of high treason, the charge arising out of a correspondence with the revolutionary government in France, in the course of which he had urged an invasion of British territory. The trial before the Court of King's Bench in Ireland lasted far into the night. At 12 o'clock Lord Clonmel, the Chief Justice, began his charge to the jury, who returned their verdict at half-past four. The prisoner was never executed, for he took poison before sentence could be passed on him.

25 APRIL.—The eighteenth century brought its own special risks to the judicial office, as Sir James Marriot found, when in giving judgment in the Court of Admiralty in a case in which the Governor of Barbadoes was involved, he made some severe observations on the conduct of that gentleman and soon afterwards received a challenge from him. Consequently, on the 25th April, 1790, Mr. Erskine moved the Court of King's Bench for a criminal information against the fire-eating pro-consul. But, in a few days, the rule granted was discharged, the governor having apologised to Sir James for his warmth.

26 APRIL.—A Temple tragedy was the subject of an inquest held in the hall of Lyons Inn on the 26th April, 1851. James Tomlin, a young barrister, had dined cheerfully with a party of friends at Richardson's Hotel in Covent Garden, and then gone homewards "excited, but certainly not drunk." The next that was heard of him was that a solicitor leaving King's Bench Walk after eleven heard a fall and found him lying in a pool of blood on the steps leading to his chambers. On the way up, he had slipped on a landing and tumbled straight out of an open window.

THE WEEK'S PERSONALITY.

Henry Fielding, whose father was a general and whose mother was the daughter of a judge, was a satirist by genius and a lawyer by necessity. He had already made a great reputation in the theatrical and literary world of London when, inheriting a small estate in Dorset, he retired thither "with his wife on whom he doted, with a resolution to bid adieu to all the follies and intemperances of a town life." But, unhappily, "he began immediately to vie in splendour with the neighbouring country squires." "His chief pleasure consisting in society and convivial mirth, hospitality threw open his doors and in less than three years entertainments, hounds and horses, entirely devoured a little patrimony." Pushed by necessity, he began to read for the Bar and was often known "to retire late at night from a tavern to his chambers and there read and make extracts from the most abstruse authors for several hours." After his call, gout added to his difficulties, but in spite of poverty and pain, "and though it is wittily remarked by Wycherly, that Apollo and Lyttelton seldom meet in the same brain, yet Mr. Fielding is allowed to have a respectable share of jurisprudence and in some particular branches he is said to have arisen to a great degree of eminence." Eventually, he accepted the post of Bow-street magistrate and Chairman of the Westminster Quarter Sessions, acting energetically and well in both capacities.

REUNION.

At the Glasgow Southern Police Court recently, one of the magistrates recognised an old schoolmate in a prisoner appearing for the twenty-third time on a charge of drunkenness. She deferred sentence for six months so as to let her try to keep sober and the prisoner promised: "Seeing it's you that's giving me a chance, I won't let you down." The incident indicates a better spirit than the dictum recorded of one dour old Scots judge. "It is true," he said, "that we never forget school friendships, but it is equally true that we never forget school enmities. I hae a man with a plea before me in the court just now. I was at school with him and he played me a dirty trick. He shall hae justice, but it will be bare justice." That has a typically dour Scottish flavour and reminds one very much of that other Scots judge who, after pronouncing sentence of death on a former companion whom he had always found it difficult to beat at chess, added: "And now, Donald, my man, I've checkmated you for once." Of course, in this connection, it is impossible to resist referring to Holt, C.J., who, having tried a man at the Old Bailey for highway robbery, recognised him as one of the companions of his younger and less discreet days. Thinking he was not himself recognised, he asked him what had become of his old associates, whereupon the prisoner replied with a sigh: "Ah, my lord, they are all hanged but your lordship and me."

EMPTY PRISONS.

When the Lord Chief Justice said recently at a meeting of the Holloway Discharged Prisoners' Aid Society at the Mansion House: "I like to go on circuit now and again for the purpose of keeping people out of prison," he marked a complete revolution in penal conceptions since a hundred years ago. It is true that judges like Heath, J., used to do their best to keep the prisons empty, but their method was to hang the prisoners. That judge once said: "If you imprison at home, the criminal is soon thrown upon you again hardened in guilt. If you transport, you corrupt infant societies and sow the seeds of atrocious crimes over the habitable globe. There is no regeneration for felons in this life, and for their own sake, as well as for the sake of society, I think it is better to

hang." It was this judge who, while sitting at Gloucester, asked a witness where he came from, and was told: "From Bitton, my lord." "You do seem to be of the Bitton breed," he exclaimed, "but I thought I had hanged the whole of that parish long ago." Even within living memory that spirit was not dead, and the late Sir William Clarke Hall used to tell how in his young days he once heard a barrister who had succeeded in securing a conviction in a very doubtful case boast that "any fool can convict the guilty, but it takes a clever man to convict the innocent."

Obituary.

MR. C. L. F. FLOERSHEIM.

Mr. Cecil Louis Ferdinand Floersheim, Barrister-at-law, of Plowden Buildings, Temple, died at sea on Thursday, 16th April, at the age of sixty-five. Mr. Floersheim, who was educated at Eton and Christ Church, Oxford, was called to the Bar by the Inner Temple in 1896. He was made a C.B.E. in 1920.

MR. A. H. BORRER.

Mr. Arthur Hardress Borrer, formerly a Chancery Registrar in the Supreme Court of Judicature, died at Chelsea on Friday, 17th April, at the age of eighty-one. He had for fifty years been a member of the committee of the Shaftesbury Homes and Arethusa Training Ship.

MR. E. W. BEAL.

Mr. Edward William Beal, M.A., retired solicitor, formerly senior partner in the firm of Messrs. E. W. & Bruce Beal, of Moorgate, E.C., died in London on Tuesday, 21st April, in his ninetieth year. Mr. Beal, who was admitted a solicitor in 1870, was for forty-five years Clerk to the Justices of the Tower Division.

MR. A. C. CURTIS.

Mr. Alec Charles Curtis, solicitor, of Guildford, died in hospital at Guildford on Monday, 20th April. Mr. Curtis was admitted a solicitor in 1920.

MR. A. M. G. DANIEL.

Mr. Alfred Martin George Daniel, solicitor, a partner in the firm of Messrs. Daniel & Cruttwell, of Frome, Somerset, died on Monday, 20th April, at the age of fifty-two. Mr. Daniel, who was admitted a solicitor in 1906, was clerk to the local commissioners of income and land taxes, and Registrar of Frome County Court.

MR. C. HODGKINSON.

Mr. Charles Hodgkinson, solicitor, partner in the firms of Messrs. Newman & Bond, of Barnsley, and Messrs. Dransfield and Hodgkinson, of Penistone, Yorks, died recently at Cheltenham at the age of seventy-seven. Mr. Hodgkinson, who was admitted a solicitor in 1880, was Clerk to the Penistone and Stocksbridge Urban District Councils. He was an enthusiastic member of the Territorial Army and retired with the rank of Colonel.

MR. A. H. W. RILEY.

Mr. Alfred Henry Wilkinson Riley, solicitor, a partner in the firm of Messrs. Alfred Riley & Son, of Blackburn, died on Thursday, 2nd April. Mr. Riley was admitted a solicitor in 1920.

MR. H. TAYLOR.

Mr. Herbert Taylor, retired solicitor, formerly a partner in the firms of Messrs. R. A. Willcock, Taylor & Co., and Messrs. Underhill, Neve, Thorneycroft, Taylor & Co., of Wolverhampton, died in a nursing home at Wolverhampton on Wednesday, 8th April, at the age of sixty-nine. Mr. Taylor, who was admitted a solicitor in 1888, was for nearly forty years Clerk to Seisdon Rural District Council, the former Board of Guardians, and the Assessment Committee. He was a Lieutenant-Colonel in the Territorial Army.

Notes of Cases.

Judicial Committee of the Privy Council.

Raja Singh *v.* **Badri Lal Sahu and Others.**

Lord Alness, Sir John Wallis, Sir George Rankin.
23rd January, 1936.

INDIA—AGRA AND OUDH—BOARD OF REVENUE—DECISION OF—RIGHT OF APPEAL TO PRIVY COUNCIL—RULES REGULATING—PREROGATIVE TO GRANT LEAVE TO APPEAL NOT AFFECTED—INDIAN SCHEDULED DISTRICTS ACT (ACT XIV), 1874.

Appeal by special leave from a judgment and decree of the Court of the Board of Revenue for the United Provinces of Agra and Oudh confirming the appellate judgment and decree of the Court of the Commissioner of the Benares Division reversing a judgment of the Court of the Collector of Mirzapur dismissing the plaintiff's suit.

The district in which the property in question was situated was a scheduled district under the Indian Scheduled Districts Act, 1874. A preliminary objection to the hearing of the appeal was taken by the respondents on the ground that the appeal was incompetent owing to a provision in rules made under the Act of 1874.

Sir JOHN WALLIS, delivering the judgment of the Board, said that under the rules for the administration of civil justice made pursuant to the Act of 1874, the Court of the Collector had power to try and determine suits of every description and was to be considered as the district or principal court of original jurisdiction, and the Court of the Commissioner of Benares was to be considered as the highest Court of Appeal. Rule 9, however, provided: "It shall be in the power of the Local Government to refer to the Board of Revenue any case in which the Commissioner, on appeal from the Collector, may have reversed the decision of the lower court, and the orders of the Board in such case shall be final." In their Lordships' opinion, the effect of that rule was to enable the Local Government to constitute *pro hac vice* the Board of Revenue a court of second appeal with full appellate jurisdiction. It was, however, sufficient to say, with regard to the preliminary objection, that the rules did not affect His Majesty's prerogative to grant special leave to appeal, which special leave had been granted in this case. The objection must accordingly be overruled.

Their Lordships then proceeded to hear the appeal.

COUNSEL: *De Gruyther*, K.C., and *W. Wallach*, for the appellant; *Sir Thomas Strangman* and *A. G. P. Pullan*, for the respondents.

SOLICITORS: *T. L. Wilson & Co.; W. W. Box & Co.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Appeals from County Courts.

Burgoyne *v.* **Rose Bridge Colliery Co.**

Slesser, Greene and Scott, L.JJ. 1st and 2nd April, 1936.

WORKMEN'S COMPENSATION — REFERENCE — MEDICAL REFEREE—CERTIFICATE—SENT BACK FOR FURTHER ANSWER—PARTIES NOT CONSULTED—REGISTRAR'S JURISDICTION—WORKMEN'S COMPENSATION ACT, 1925 (15 & 16 Geo. 5, c. 84), s. 19—WORKMEN'S COMPENSATION RULES, 1926 (S.R. & O. 1926, No. 448), r. 57.

Appeal from Wigan County Court.

A workman injured in the eye in the course of his employment as a dataller was for a time paid compensation. A dispute having arisen whether he was fit to resume work, it was agreed to refer it to a medical referee to whom were sent the following questions agreed between the parties: (1) Whether the workman had recovered from the effects of the accident; (2) whether he was fit to resume his original employment; (3) if not, what work he was capable of

performing, and whether the incapacity was due to the accident or to other causes. The medical referee answered that he was not fit to resume his original employment, but was fit for light work on the surface, and that the incapacity was only slightly due to the accident and mainly to other causes. The county court registrar, taking the view that these answers did not conclude the matter, formulated and sent to the medical referee, without consulting or communicating with the parties, a request that he would certify what work the applicant would be fit for if he were only suffering from the slight incapacity due to the accident. The referee then added to his certificate a statement that in that case he would be fit for his ordinary work as a dataller. The deputy county court judge held that the certificate so expanded was conclusive evidence of the condition and fitness of the workman for employment, and that in fact he was no longer incapacitated for work as a result of the accident. The workman appealed.

SLESSER, L.J., allowing the appeal, referred to s. 19 of the Workmen's Compensation Act, 1925, and r. 57 of the Workmen's Compensation Rules, 1926, and said that the registrar in sending back the certificate was acting without any jurisdiction under the Act. Though under r. 57 he had to perform certain judicial or quasi-judicial functions, with regard to the sending of an application to the medical referee and dealing with it when he received it back, his functions were purely ministerial. Once he had received what on the face of it was a certificate, it was not for him to consider whether the questions were properly answered, but to inform the parties by post that it had been received and permit any party to inspect it. He had no power to suggest to the medical referee the kind of question he would be required to answer. He had not any function to enquire into the adequacy of an answer or to correct any inadequacy. The important evidential value of the certificate under s. 19 made it of the utmost importance that nothing should be done with regard to it which was not expressly provided for by the Act. Had there been authority from the parties, a different question might have arisen. The learned judge was wrong in holding that the certificate, as added to, was binding on him. Only those matters could be certified which had been properly referred and therefore this, taken in its entirety, was not a certificate; it was a certificate and something added to it which had no authority to be there. The question then arose what should now be done. The certificate was indecisive, but the court did not agree with the method used to cure the insufficiency. The certificate must be made more explicit and the court might send it back to the medical referee to ask a specific question (see *Connor* v. *Cadrow Coal Co. Ltd.* [1932] A.C. 1). That should be done in this case unless the parties, on being given an opportunity, could agree the question. This being an application to the medical referee by both parties, they should in the first instance be given an opportunity.

GREENE and SCOTT, L.JJ., agreed.

COUNSEL: *H. Nelson; Cave*, K.C., and *J. F. Harrison.*

SOLICITORS: *Burn & Berridge*, agents for *James Wilson & Kinsey*, of Wigan; *Gregory, Rowcliffe & Co.*, agents for *Peace & Ellis*, of Wigan.

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law]

High Court—Chancery Division.

Ash *v.* Dickie.

Bennett, J., 6th and 18th February and 30th March, 1936.

COPYRIGHT—BOOK—INFRINGEMENT BY NEWSPAPER ARTICLES—DAMAGES FOR CONVERSION AGAINST NEWSPAPER OWNERS—MEASURE—COPYRIGHT ACT, 1911 (1 & 2 Geo. 5, c. 46), s. 7.

The plaintiff, the author of a book about dogs, brought an action in respect of infringement of his copyright in a series of newspaper articles written by the defendant Dickie and published by the defendants, the Daily Sketch and Sunday Graphic, Ltd., who paid him one guinea for each article. The judgment contained an undertaking by the company to refrain from infringing the copyright and an order upon the defendant Dickie to restrain him from infringing it. There was also directed an inquiry what damages had been sustained by reason of infringement by the defendant Dickie of the copyright and by reason of the conversion of infringing copies by the defendant company. The Master awarded fifty guineas against the defendant Dickie in respect of infringement of copyright and £10 against the defendant company in respect of conversion. He had arrived at the latter sum by valuing the weight of the paper on which the infringing articles were printed, in the 14,400,000 issues containing them, on the footing of its value as pulp waste paper. The plaintiff appealed against the award of £10. The defendant company relied on the terms of s. 7 of the Copyright Act, 1911.

BENNETT, J., in giving judgment, said that the principle on which the Master proceeded could not be supported. The chattels converted were not mere materials for pulp, but consisted of paper, print upon it and an incorporeal property conveyed to the mind by means of the print, and their value was the aggregate of these elements. The value of the incorporeal property was what the defendant company paid for it, one guinea. There was no evidence on which his lordship could judicially act as to the value of the paper or the printing, but both would be comparatively small. The finding that the damage sustained by reason of the conversion was £10 must be set aside and the matter must go back to the Master.

COUNSEL: *K. Shelley* and *G. Aldous; H. Buckmaster* and *L. Edwards.*

SOLICITORS: *Paisner & Co.; Theodore Goddard & Co.*

[Reported by FRANCIS H. COWPER, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

Morgan *v.* The Incorporated Central Council of the Girls' Friendly Society.

Horridge, J. 20th February, 1936.

NEGLIGENCE—LICENSEE—BUILDING CONTAINING OFFICES LET TO DIFFERENT TENANTS—VISITOR TO TENANT INJURED IN LIFT — INDEPENDENT CONTRACTOR'S NEGLIGENCE — LIABILITY OF OWNER OF BUILDING.

Action for damages for negligence.

The defendants were the owners of a building containing offices let to various tenants. In July, 1935, the plaintiff entered the building for the purpose of calling on a firm who occupied one set of offices. In the hall of the building he saw the lift door partially open. Believing the lift to be in position, he stepped through the aperture, fell down the shaft, and was injured. The condition of the lift was due to the negligence of the company with whom the defendants had entered into a contract for the maintenance of the lift. The plaintiff sued the owners of the building in respect of the injuries received from the fall.

HORRIDGE, J., said that by virtue of *Fairman* v. *Perpetual Investment Building Society* [1923] A.C. 74, the plaintiff was a licensee and not an invitee of the defendants, although he was an invitee of the firm on which he had been about to call. The company charged with maintaining the lift being independent contractors, the relationship of master and servant did not exist between them and the defendants, who were not liable for the acts of the contractors unless they could be brought within certain known exceptions: *Hughes* v. *Percival* (1883), 8 App. Cas. 443; *Holliday* v. *National Telephone Co.* [1899] 2 Q.B. 392. The present was a case of an ordinary independent contractor. The defendants, having employed persons who knew more about the maintenance of lifts than they, had not been guilty of any default in not discovering the defect. The plaintiff being a bare licensee, the defendants' duty to him was as laid down in *Addie* v. *Dumbreck* [1929]

A.C. 358, by Lord Hailsham. Here the defendants had created no trap. The trap which existed was not discovered by those who should have done so. It was not a concealed danger of which the defendants knew or ought to have known, because they had employed competent persons to advise them. It had been contended that the plaintiff had been guilty of contributory negligence in assuming that the lift was in position, but he (his lordship) did not agree, and he thought the remarks of Lord Wrenbury in *Fairman's Case* [1923] A.C., at p. 96, very much in point. The plaintiff's claim, however, failed for the other reasons given.

COUNSEL: *Bennett*, for the plaintiff; *N. Macaskie*, K.C., and *S. H. Levine*, for the defendants.

SOLICITORS: *Malcolm Slowe; Berrymans.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Mann *v.* Mann.

Porter, J. 5th and 11th March, 1936.

HUSBAND AND WIFE—MAINTENANCE ORDER—SUBSEQUENT AGREEMENT PROVIDING FOR MAINTENANCE AND OTHER MATTERS — CONSIDERATION — WHETHER AGREEMENT ENFORCEABLE—SUPREME COURT OF JUDICATURE (CONSOLIDATION) ACT, 1925 (15 & 16 Geo. 5, c. 49), s. 190. Short cause.

On the 2nd November, 1925, the marriage between Mrs. Mann, the plaintiff, and her husband, was dissolved by a decree absolute. On the 21st December, the Divorce Division made an order that the defendant should pay the plaintiff interim maintenance at the rate of £182 a year, as from the 2nd November, 1925. On the 17th February, 1927, the plaintiff and the defendant entered into an agreement whereby (1) the defendant was to continue paying the plaintiff at the same rate, but quarterly instead of weekly; (2) that all claims, accounts and disputes between the parties should be deemed to be mutually discharged; (3) all claims and demands at law between them should be withdrawn by consent. The defendant, after a time, allowed the payments under that agreement to fall into arrear. In May, 1934, the plaintiff took out a summons in the Mayor's Court claiming from the defendant £91 as arrears under the agreement. The defendant then swore an affidavit that, owing to his financial position, he could not afford to pay more than £1 a week from the 1st January, 1934, and that he was willing to continue paying at that rate. The defendant, having withdrawn his defence, the plaintiff obtained judgment in the Mayor's Court in June, 1934. In December, 1935, the defendant made a petition in the Divorce Division, praying that the maintenance order of December, 1925, should be discharged or modified on account of diminution of his income. In February, 1936, the plaintiff brought this action, claiming arrears under the agreement of February, 1927. The defendant contended that there was no consideration to support that agreement and that it was not valid or enforceable.

PORTER, J., said that the plaintiff had contended that the defendant was estopped from contending that there had been no consideration for the agreement because, although it had been open to him to put forward that defence in the Mayor's Court, he had not done so. Counsel had relied on *Cooke* v. *Rickman* [1911] 2 K.B. 1125, for that proposition. He (his lordship) recognised that, in certain cases in which the defence of no consideration was raised in an action on an agreement, the contention ought to prevail that the defendant was estopped because he had not raised that defence in a previous similar action. He was unable, however, to say that the contention prevailed here, because the true foundation of the case in the Mayor's Court and the reason for the submission to judgment might have been, not that the money was due under the agreement, but that it was due in any event under the maintenance order of December, 1925. It had been argued for the defendant that there was no consideration for the agreement because of the previous order for maintenance since the plaintiff, being unable to divest herself of her rights under the order, had been unable to offer any consideration; that the defendant's obligation was accordingly under the order; and that he had a right to apply to have the order varied and so avoid having to pay all the arrears in view of the present circumstances. He (his lordship) found that, as the agreement provided for a number of other matters besides maintenance, there was consideration for it, and it was enforceable apart from the order. Section 190 of the Supreme Court of Judicature (Consolidation) Act, 1925, made provision with regard to alimony and maintenance. He (his lordship) was of opinion, although it was unnecessary to express any opinion about it since the agreement was enforceable, that the section gave the right to vary interim orders such as that made in this case. On the question whether a wife could prevent the court from retaining control over the amount of her maintenance, the cases of *Underwood* v. *Underwood* [1894] P. 204, *Maidlow* v. *Maidlow* [1914] P. 245, *Hyman* v. *Hyman* [1929] A.C. 601, and *May* v. *May* [1929] 2 K.B. 386, had been cited. Their general result seemed to be that while a wife could not, as a rule, lose her right to maintenance under an order, she might lose it where an agreement had been made by the parties which imposed terms which the court could not impose. Such an agreement was valid and enforceable since it was not simply a substitute for the order. There being good consideration for the agreement of 1927, the plaintiff was entitled to enforce it and there must be judgment in her favour.

COUNSEL: *H. C. Leon*, for the plaintiff; *F. S. Laskey* and *Theodore Turner*, for the defendant.

SOLICITORS: *J. D. Arthur & Co.; Raymond Oliver & Co.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Scrimgeour *v.* Stoke-on-Trent & North Staffordshire Billposting Co. Ltd.

Lord Hewart, C.J., du Parcq and Goddard, JJ. 22nd April, 1936.

ADVERTISEMENT HOARDING—VIEW OF RURAL SCENERY DISFIGURED OR INJURIOUSLY AFFECTED—EVIDENCE—COUNTY OF CHESTER ADVERTISEMENTS REGULATION BYE-LAWS, 1927, No. 2—ADVERTISEMENT REGULATION ACTS, 1917 and 1925, (7 Edw. 7, c. 27; 15 & 16 Geo. 5, c. 52).

Appeal by case stated from a decision of Sandbach justices.

On the 24th September, 1935, the appellant, Scrimgeour, preferred informations against the respondent company for that in July, 1935, they exhibited a bill-posting hoarding so as "to disfigure and injuriously affect a view of rural scenery from a highway," contrary to bye-law No. 2 of the County of Chester Advertisements Regulation Bye-Laws, 1927, made under the Advertisement Regulation Acts, 1917 and 1925. At the hearing of the information, the following facts were proved or admitted: The hoarding was 57 feet long and 12 to 14 feet high. There were buildings in the immediate vicinity. Behind the hoarding was an extensive view over the countryside which view was interfered with by a hawthorn hedge behind the hoarding. Evidence was given that it was possible to see the view through gaps in the hedge, and that the rural scenery was disfigured by the hoarding. The area in question was scheduled as a built-up area under the Road Traffic Act. Immediately behind and to the left of the hoarding was a field, containing a haystack. Cattle had lately been seen grazing in the field. No town-planning scheme was in force in the locality. A workshop had lately been erected immediately to the right of the hoarding. The justices were of opinion that there was no proof that a view of rural scenery, within the meaning of the bye-law, would have been available but for the hoarding, and that they would not be justified in making any order under the bye-law because the hawthorn hedge already obstructed what view there might be. They accordingly dismissed the informations. The informant appealed.

LORD HEWART, C.J., said that in his opinion, at which he had arrived not without hesitation, the appeal ought to be dismissed. The subject-matter of cases of this kind was always difficult, because sooner or later one was confronted with questions of taste. It was impossible to say that the justices had misdirected themselves as to the meaning of the relevant bye-law, and it could not be said that there was no evidence on which they could find as they did. Tastes differed; they might well have come to the opposite conclusion.

DU PARCQ, J., said that, after hesitation, he had not felt inclined to dissent from the opinion of the rest of the court. He felt it to be of the utmost importance that magistrates should understand that, where there was in fact what might be described as rural scenery, and a hoarding had injuriously affected a view of it, they would be wrong if they thought that they ought to refuse to convict on the ground that, although it was rural scenery, it was surrounded by houses, or because, to take the strongest case, they thought the hoarding was just as pleasant to look at. There were two questions in a case of this kind: (1) Was there rural scenery? (2) Did the advertisement disfigure it? Except that they had found that the view was already affected by the hedge, the justices did not find that, if there had been a view, it would not have been affected by the hoarding. Justices, in dealing with an urban area, ought to bear in mind that nowhere was a rural view more important than in an urban area. He agreed, however, that the appeal should be dismissed.

GODDARD, J., agreed.

COUNSEL: *Hemmerde*, K.C., and *Vernon Gattie*, for the appellant; *D. N. Pritt*, K.C., and *Ashton Roskill*, for the respondents.

SOLICITORS: *Gregory, Rowcliffe & Co.*, agents for *Geoffrey C. Scrimgeour*, Chester; *Doyle, Devonshire & Co.*, agents for *James E. Moxon & Co.*, Hanley.

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Matthews *v.* Hanscomb and Another.

Goddard, J. 12th March, 1936.

CONTRACT—SALE OF LAND—VENDOR ENTITLED TO REQUIRE PURCHASER TO MAKE UP ROAD TO SATISFACTION OF VENDOR'S SURVEYOR—LICENCE TO PURCHASER TO MAKE UP ROAD WITHOUT BEING REQUIRED TO DO SO—NO PROVISION IN THE LICENCE WITH REGARD TO SATISFYING VENDOR'S SURVEYOR—RIGHTS OF PARTIES.

The plaintiff was the owner of an estate. In 1927, his predecessors in title sold certain land to the defendants. In the contract of sale it was provided (1) that, upon the plaintiffs giving notice of intention to make a certain road, the defendants should forthwith proceed with the construction of a second road to be completed "to the reasonable satisfaction of the plaintiff's surveyor" within a given time; (2) that the defendants should be at liberty at any time within fifteen years to make up the second roadway of their own volition. There was no provision that, in the event of the defendants' exercising this right, they should make up the road to the satisfaction of the plaintiff's surveyor; (3) that, until the roadways were taken over by the local authorities, the defendants should keep them in repair. The defendants, having decided to exercise their right to make up the second road, wished to give it a concrete covering. The plaintiff was of opinion that a covering of tarmac would be preferable, and he contended that the defendants were bound by the agreement of 1927 to conform with his and his surveyor's requirements. He accordingly brought this action claiming a declaration to that effect. The defendants having entered into an agreement with the local authority, whereby the latter undertook to maintain the road after the defendants had made it up, the plaintiff claimed also a declaration that the defendants had no right to convey to the local authority any rights in respect of the roadway, and that the roadway, under the agreement of 1927, remained the plaintiff's property subject to rights of way reserved to the defendants.

GODDARD, J., said that the real question was whether or not, if the defendants exercised their right to make up the second roadway, they were obliged, under the 1927 agreement, to do so to the satisfaction of the plaintiff's surveyor as would have been the case if the defendants had made up the road after being required to do so by the plaintiff under the agreement. He (his lordship) need not consider why the satisfaction of the surveyor had been required in the one case and not in the other. The plain fact was that that was how the agreement was worded, and it had been laid down by Lord Esher in *Hamlyn & Co.* v. *Wood & Co.* [1891] 2 Q.B. 488, at p. 491, the clearest and best authority on the subject, that the court had no right to read into a written contract any implied stipulation unless, on consideration of the contract in a reasonable and businesslike manner, an implication necessarily arose that the parties must have intended that the stipulation in question should exist. In his (his lordship's) opinion, there was no necessity for the suggested implication in the agreement of 1927. The defendants, in making up the road, had exercised a licence given to them by the agreement, and it was neither necessary nor, indeed, permissible to read into that licence words which would severely limit it and which were not to be found in the agreement. With regard to the second declaration sought by the plaintiff, the agreement which the defendants had made with the local authority, of course, implied dedication to the public. In his (his lordship's) opinion, the agreement between the defendants and the local authority did not violate any right of the plaintiff. The agreement of 1927 expressly contemplated that at some time the local authority would or might take over the roadway, and it provided that the defendants should maintain it until that happened. It was impossible and absurd to conceive that this licence to construct a roadway meant constructing a roadway which was not to be dedicated to the public. The action failed.

COUNSEL: *H. A. H. Christie*, K.C., and *B. L. A. O'Malley*, for the plaintiff; *F. K. Archer*, K.C., and *E. J. Rimmer*, for the defendants.

SOLICITORS: *Gustavus Thompson & Sons; Kenneth Brown, Baker, Baker.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law.]

Court of Criminal Appeal.

R. *v.* Waddingham.

Lord Hewart, C.J., Humphreys, J., du Parcq, J. 30th March, 1936.

MURDER—QUESTION OF MANSLAUGHTER—WHEN JUDGE UNDER DUTY TO LEAVE TO JURY.

Appeal against conviction.

The appellant carried on a nursing home for aged persons and chronic cases. In January, 1935, a Mrs. Baguley, aged ninety, and her daughter, aged fifty, who was helpless through disseminated arterio sclerosis, went to live in the appellant's home. On the 7th May, Miss Baguley made a will under which the appellant was to benefit in return for looking after Mrs. and Miss Baguley for the rest of their lives. On the 31st May, Mrs. Baguley died, the medical evidence being that her life was drawing to a natural end. Some months after her death, traces of morphia were found in her body. After her mother's death, Miss Baguley continued to live comfortably until August, when she began to suffer greater pain. The appellant's evidence was that on the 27th August the doctor left six tablets, which she assumed to be morphia, and four further tablets on 2nd September, to be administered to Miss Baguley at her (the appellant's) discretion. That was denied by the doctor, and it became a matter of vital controversy in the case. The appellant said that she had administered all ten tablets to Miss Baguley between the 7th and 10th September. It was a matter of considerable importance in the case that at about 8.45 a.m. on the 11th September, when Miss Baguley was still alive, the appellant sent an urgent message to the doctor asking him to come round to the home,

but the doctor happened to be out at that time, and did not arrive till 12.30 p.m., by which time Miss Baguley was dead. The post-mortem examination showed indications which were fully consistent with death from natural causes, but the evidence of the analyst was that there were something over four grains of morphia in the body. Counsel for the appellant contended that the judge should not have left the case to the jury on the basis that their verdict must be one of guilty of murder or of acquittal; and that, although the issue of manslaughter had not been raised by the defence, there was sufficient evidence to justify the judge in leaving that issue to the jury, and the possibility of that alternative verdict should have been left. (He referred to *R.* v. *Hopper* [1915] 2 K.B. 431; *R.* v. *Thorpe* (1925), 18 Cr. App. Rep. 189.)

LORD HEWART, C.J., after reviewing the facts of the case, said that, however diseased Miss Baguley might have been, it was apparent that morphia must have caused her death. The only complaint with regard to the summing-up was that the judge omitted to tell the jury that they might, if they thought fit, find a verdict of manslaughter. He had told them in the clearest and simplest terms that the issue was one of murder or no murder. It had been contended that, although the defence of manslaughter was not even hinted at in the court below, it was nevertheless the duty of the judge to direct the jury that they might, if so minded, return a verdict of manslaughter. The law on that point was perfectly clear. It was stated in *R.* v. *Thorpe*, 18 Cr. App. Rep. 189, at p. 191: "If there is no evidence on which a verdict of manslaughter can properly be found, it is the duty of the judge not to leave the question of manslaughter to the jury, but if there is evidence, then it is the duty of the judge to leave the question to the jury, notwithstanding that it has not been raised by the defence and is inconsistent with the defence which is raised." It was the duty of the judge to leave the question to the jury only if there were evidence which warranted a verdict of manslaughter. In the opinion of the court, there was not a tittle of evidence in the present case to warrant such a verdict. Counsel's argument really amounted to the contention that the judge, exercising a scientific imagination, ought to have conjectured that the jury might conceivably invent a new case which was not supported by a tittle of evidence. The law was not so absurd as that. There was no evidence here on which any reasonable man could find a verdict of manslaughter, and the judge was right in not bewildering the minds of the jury with so false an issue. The appeal must be dismissed.

COUNSEL: *J. F. Eales*, K.C., and *W. Smith*, for the appellant; *Norman Birkett*, K.C., and *J. P. Stimson*, for the Crown.

SOLICITORS: *Registrar of the Court of Criminal Appeal; Director of Public Prosecutions.*

[Reported by R. C. CALBURN, Esq., Barrister-at-Law].

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Societies.

The Hardwicke Society.

LADIES' NIGHT.

The Hardwicke Society held its annual ladies' night debate on Wednesday, the 8th April, in Lincoln's Inn Hall, Mr. Henry Mayers, the President, occupying the chair. The motion for debate was: "That this House approves the defence policy of His Majesty's Government," and was proposed by Mr. S. M. Krusin of the Middle Temple and opposed by Mr. J. A. Grieves of the Inner Temple.

The principal guests of the evening were The Right Hon. Duff Cooper, D.S.O., M.P., Secretary of State for War, who spoke third, and The Right Hon. C. R. Attlee, M.P., Leader of the Opposition, who spoke fourth.

Mr. Duff Cooper, in supporting Mr. Krusin, said that the proposals which the Government were putting forward at the present time for the improvement of our defences were modest and it seemed incredible that anyone could vote against them unless he took the view, as some people did, that it was wrong ever to defend oneself or to resort to violence. He himself had clung to the policy of disarmament until the last moment—and he was not ashamed of having done so—but, in view of the universal re-armament which was taking place throughout the world, the Government had no alternative but to remedy the deficiencies in this country's defences. If collective security still meant anything, as he hoped and prayed that it did, it meant that nations must be prepared to make sacrifices and incur severe loss over quarrels that did not immediately concern them. The deadly peril which beset the whole doctrine of collective security to-day was that people were ready enough to say: "We will support the Power that is attacked," but when it came to it and the Power that was attacked happened to be somewhere in the East instead of in the West, they would say: "What business is it of ours? Why should we risk the possibility of the awful calamity of war because of a conflict that does not concern us?" It was that mentality that might prove the destruction of collective security. Mr. Duff Cooper added that the problem was aggravated by the existence, in various countries, of dictatorships. He would not particularise between one country and another, but wherever there had been a dictator, there had been set up the worship of force.

Mr. Attlee, who declared that he was in agreement with three-quarters of what Mr. Duff Cooper had said, criticised the recent White Paper on defence and said that it was one of the most reticent he had ever seen. There was nothing in it which offered any comfort to those in London as to what defence they were going to have. There should be real co-operation and not just a learned lawyer to run around and "ginger up" people now and again. He described the record of the Government in regard to foreign affairs as shocking and lamentable. "You should make your system of collective security so good,' he said, "that others will want to join." There might be a terrible attraction in liberty, but one had to remember that, where there was nothing else to cling to, there was also a terribly attractive force in the power of a dictator.

Mr. James A. Petrie (Hon. Treasurer) proposed a vote of thanks to the speakers and to the Masters of the Bench of Lincoln's Inn. He said that the hall where the debate had been held was a peculiarly fitting place for the Society to meet in, for this hall (built by one Philip Hardwick) contained a life-size statue of the Earl of Hardwicke, who was Lord Chancellor in 1737, and his portrait presented to Lincoln's Inn in 1847 by the Earl of Hardwicke of that day, who was probably the founder of the Hardwicke Society, although the date of the Society's foundation was as obscure as that of Lincoln's Inn itself.

Mr. G. E. Llewellyn Thomas (Hon. Secretary) seconded the vote of thanks.

The result of the voting on the motion approving the Government's defence policy was announced later on in the evening. There voted for the motion 191 and against it sixty-one. The motion was therefore carried by 130 votes.

Major G. F. Ashton, Clerk to Runcorn Rural District Council, has been presented by the members of the Council with an armchair on the occasion of his retirement. Major Ashton was admitted a solicitor in 1903.

Rules and Orders.

The County Court (Solicitors' Costs) Rules, 1936. Dated 8th April, 1936.

1. These Rules may be cited as the County Court (Solicitors' Costs) Rules, 1936, and shall be read and construed with the County Court Rules, 1903, as amended.*

An Order and Rule referred to by number in these Rules means the Order and Rule so numbered in the County Court Rules, 1903, as amended.

The County Court Rules, 1903, as amended, shall have effect as further amended by these Rules.

2. The percentage of increase in Solicitors' costs under Column B or Column C of the Higher Scale shall be restored to the rate in force before the 12th day of October, 1932, and accordingly in Order LIII, Rule 50, the expression "33⅓ per centum" shall be substituted for the expression "25 per centum."

We the undersigned persons appointed by the Lord Chancellor pursuant to section one hundred and sixty-four of the County Courts Act, 1888,† and section twenty-four of the County Courts Act, 1919,‡ to frame Rules and Orders regulating the practice of the Court and forms of proceedings therein, having by virtue of the powers vested in us in this behalf framed the foregoing Rules, do hereby certify the same under our hands and submit them to the Lord Chancellor accordingly.

S. A. Hill Kelly. *William Procter.*
T. Mordaunt Snagge. *Ernest Hancock.*
Barnard Lailey. *Gilbert Hicks.*
C. E. Dyer. *H. A. Dowson.*

Approved by the Rule Committee of the Supreme Court.

Claud Schuster,
Secretary.

I allow these Rules which shall come into force on the 13th day of April, 1936.

Dated the 8th day of April, 1936.

Hailsham, C.

* S.R. & O. Rev. 1904, III County Court, E., p. 89 (1903, No. 629). For subsequent amendments, *see* "Index to S.R. & O. in Force, June 30, 1933," at pp. 197–8 and S.R. & O. 1934 (Nos. 737 and 1319) I, pp. 261–5.
† 51 & 52 Vict. c. 43. ‡ 9 & 10 Geo. 5, c. 73.

The Solicitors' Remuneration (Registered Land) Order, 1936. Dated March 11, 1936.*

We, the Right Honourable Douglas McGarel Viscount Hailsham, Lord High Chancellor of Great Britain, The Right Honourable Gordon Baron Hewart, Lord Chief Justice of England, The Right Honourable Robert Alderson Baron Wright, Master of the Rolls, Sir Harry Goring Pritchard, Knight, President of The Law Society, John William Cocks, Esq., President of the Incorporated Law Society of Liverpool, and Sir John Stewart Stewart-Wallace, Chief Land Registrar, being the persons authorised by Section 56 of the Solicitors Act, 1932,† do hereby by virtue of the powers vested in us by the said Act and of every other power enabling us in that behalf order and direct as follows:—

1. The Solicitors' Remuneration (Registered Land) Order, 1932,‡ is hereby revoked.

2. The Solicitors' Remuneration (Registered Land) Order, 1925,§ shall have effect as if the Solicitors' Remuneration (Registered Land) Order, 1932, had not been made.

3. This Order shall come into operation on the 13th day of April, 1936, and shall not apply to business transacted or undertaken (respectively) before the 13th day of April, 1936.

4. This Order may be cited as the Solicitors' Remuneration (Registered Land) Order, 1936.

Dated the 11th day of March, 1936.

Hailsham, C. *Harry G. Pritchard.*
Hewart, C.J. *John W. Cocks.*
Wright, M.R. *J. S. Stewart-Wallace.*

* This Order having lain before both Houses of Parliament for one month in accordance with section 56 (4) of the Solicitors Act, 1932, duly came into operation.
† 22 & 23 Geo. 5, c. 37. ‡ S.R. & O. 1932 (No. 941) p. 1636.
§ S.R. & O. 1926 (No. 2) p. 1224.

The Solicitors' Remuneration Order, 1936, dated March 11, 1936, varying the Remuneration prescribed by General Orders under the Solicitors Act, 1932 (22 & 23 Geo. 5, c. 37).*

Whereas by the General Order made in pursuance of the Solicitors' Remuneration Act, 1881, which came into force on the 1st January, 1883 (in this Order called the Order of 1883)† certain provisions were made with respect to the remuneration of a solicitor in non-contentious business:

* This Order having lain before both Houses of Parliament for one month in accordance with section 56 (4) of the Solicitors Act, 1932, duly came into operation.
† S.R. & O. Rev. 1904, XI. Solicitor, E., p. 1

And Whereas by the Solicitors' Remuneration Act General Order, 1919 (in this Order called the Order of 1919)‡ and the Solicitors' Remuneration Act General Order, 1925 (in this Order called the Order of 1925)§ the remuneration of solicitors for non-contentious business was increased by 33⅓ per centum :

And Whereas in consequence of financial necessity reductions were made in the remuneration of certain persons in His Majesty's Service by an Order in Council made under the National Economy Act, 1931.‖

And Whereas it was desirable that reductions of a like nature should be made in the remuneration of solicitors and by the Solicitors' Remuneration Order, 1932 (in this Order called the Order of 1932)¶ the percentage increase directed by the Orders of 1919 and 1925 was reduced from 33⅓ per centum to 20 per centum :

And Whereas the amount by which the remuneration of persons in His Majesty's Service was so reduced as aforesaid has been restored and it is desirable to restore the amount by which the remuneration of solicitors was so reduced :

Now, therefore, We the Right Honourable Douglas McGarel Viscount Hailsham, Lord High Chancellor of Great Britain, The Right Honourable Gordon Baron Hewart, Lord Chief Justice of England, The Right Honourable Robert Alderson Baron Wright, Master of the Rolls, Sir Harry Goring Pritchard, Knight, President of the Law Society, and John William Cocks, Esquire, President of the Incorporated Law Society of Liverpool, being the persons authorised by Section 56 of the Solicitors Act, 1932, do hereby by virtue of the powers vested in us by the said Act and of every other power enabling us in that behalf order and direct as follows :—

1. The Order of 1932 is hereby revoked.

2. The remuneration of a solicitor in matters affected by the Orders of 1883, 1919 and 1925 shall be reckoned as if the Order of 1932 had not been made, and as if the Orders of 1919 and 1925 had not been amended or revoked, and the General Order of 1883 shall have effect accordingly.

3. This Order shall come into operation on the 13th day of April, 1936, and shall not refer to business transacted or undertaken (respectively) before the 13th day of April, 1936.

4. This Order may be cited as the Solicitors' Remuneration Order, 1936.

Dated the 11th day of March, 1936.

Hailsham, C. *Harry G. Pritchard.*
Hewart, C.J. *John W. Cocks.*
Wright, M.R.

‡ S.R. & O. 1919 (No. 1878) II, p. 461. § S.R. & O. 1925 (No. 755) p. 1440.
‖ 21 & 22 Geo. 5, c. 47. ¶ S.R. & O. 1932 (No. 940) p. 1634.

Parliamentary News.

Progress of Bills.

House of Commons.

Buckingham's Charity in Dunstable Bill.
Read First Time. [22nd April.

Gas Light and Coke Company (No. 1) Bill.
Read Third Time. [21st April.

Gravesend and Milton Waterworks Bill.
Read Second Time. [21st April.

London County Council (Money) Bill.
Read First Time. [22nd April.

London Midland and Scottish Railway Bill.
Read Third Time. [21st April.

North Wales Electric Power Bill.
Read Third Time. [21st April.

Royal National Pension Fund for Nurses Bill.
Read Second Time. [21st April.

Yorkshire Electric Power Bill.
Read Second Time. [21st April.

Legal Notes and News.

Honours and Appointments.

It is announced by the Colonial Office that His Majesty the King has been pleased to approve the appointment of Sir ROBERT HOWARD FURNESS, Chief Justice, Barbados, to be Chief Justice of Jamaica, in succession to Sir Robert William Lyall-Grant.

Mr. CHARLES TREWAVAS, Deputy Town Clerk, has been recommended for the post of Town Clerk of Stretford, in succession to Mr. George Henry Abrahams, who is retiring. Mr. Trewavas was admitted a solicitor in 1928.

Mr. T. J. OWEN, Principal Assistant Solicitor to Brighton Town Council, has been recommended for appointment as Deputy Town Clerk of Nottingham in succession to Mr. J. E. RICHARDS, who has been appointed Town Clerk of Nottingham. Mr. Owen was admitted a solicitor in 1926.

Professional Announcements.

(2s. per line.)

JAMES WHITE, LL.D., HAROLD FORBES WHITE and CLIFFORD GOVER CONOLLY, M.A., LL.B., in practice as WHITE and LEONARD & NICHOLLS & CO., at 4, St. Bride-street, Ludgate-circus, London, E.C.4, announce that as from the 1st day of January, 1936, they have taken into partnership EDWARD PHILIP SHAW, M.A. (Cantab.), who was formerly a partner in the firm of Hepherd, Winstanley & Pugh, of Southampton. The name of the firm will remain unchanged.

HEPHERD, WINSTANLEY & PUGH, of 5, 6 & 7, Albion-terrace, Southampton, announce that the partnership so far as it concerned the above-mentioned EDWARD PHILIP SHAW, was dissolved by mutual consent on and from the 31st day of March 1936. The remaining partners will continue the practice at the same address and under the same firm name.

Messrs. MILLS, LOCKYER, CHURCH & EVILL, solicitors, of 29, Finsbury-square, E.C.2, announce that as and from the 5th April, 1936, they are taking into partnership Mr. VICTOR SLESSER, who has been associated with them for some time. The name of the firm will remain unchanged.

SOLICITORS & GENERAL MORTGAGE & ESTATE AGENTS ASSOCIATION.—A link between Borrowers and Lenders, Vendors and Purchasers.—Apply, The Secretary, Reg. Office : 12, Craven Park, London, N.W.10.

Notes.

Mr. Frederick Robinson, Chief Assistant Clerk at Lambeth Police Court, who is retiring on pension this week after twenty-seven years' service with Metropolitan police courts, has been presented at a dinner in his honour with a cheque and other gifts by the Lambeth Court staff.

Mr. Justice Hilbery was the chief guest of the Institute of Shorthand Writers at its annual dinner at the Connaught Rooms last Monday. Mr. George J. Emery, President, presided, and the guests included a number of well-known members of the Bar and officials of the Royal Courts of Justice.

The accounts of The Guarantee Society, Limited, for 1935 show premiums received of £74,982 (against £74,021 in 1934). The credit balance on profit and loss account, after providing for all claims paid and outstanding, together with other outgoings, amounts to £21,713 (against £20,854 in 1934). A dividend of 17s. 6d. per share, less tax (same), has been declared.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON.

DATE.	EMERGENCY ROTA.	APPEAL COURT I.	GROUP I. Mr. JUSTICE EVE. Witness Part I.	GROUP I. Mr. JUSTICE BENNETT. Witness Part II.
	Mr.	Mr.	Mr.	Mr.
April 27	Blaker	Andrews	*Jones	*Blaker
,, 28	More	Jones	*Hicks Beach	Jones
,, 29	Hicks Beach	Ritchie	*Blaker	*Hicks Beach
,, 30	Andrews	Blaker	*Jones	Blaker
May 1	Jones	More	Hicks Beach	*Jones
,, 2	Ritchie	Hicks Beach	Blaker	Hicks Beach
	GROUP I. Mr. JUSTICE CROSSMAN. Non-Witness.	Mr. JUSTICE CLAUSON. Non-Witness.	GROUP II. Mr. JUSTICE LUXMOORE. Witness Part II.	Mr. JUSTICE FARWELL. Witness Part I.
	Mr.	Mr.	Mr.	Mr.
April 27	Hicks Beach	Ritchie	Andrews	*More
,, 28	Blaker	Andrews	*More	*Ritchie
,, 29	Jones	More	Ritchie	*Andrews
,, 30	Hicks Beach	Ritchie	*Andrews	More
May 1	Blaker	Andrews	More	*Ritchie
,, 2	Jones	More	Ritchie	Andrews

*The Registrar will be in Chambers on these days, and also on the days when the Court is not sitting.

EASTER SITTINGS, 1936.

COURT OF APPEAL.

APPEAL COURT NO. 1.

Tuesday, 21st April—Exparte applications from all Divisions and Appeals from County Courts.
Thursday, 23rd April—Original Motions and Interlocutory Appeals from all Divisions.
Solicitors are requested to note that Appeals from County Courts will be taken in *three* Courts, I, II and III.

APPEAL COURT NO. II.

Tuesday, 21st April—Appeals from County Courts (to be continued until further notice).

APPEAL COURT NO. III.

Tuesday, 21st April—Appeals from County Courts (to be continued until further notice).

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

GROUP I.

Before Mr. Justice EVE.

(The Witness List. Part I.)

(*Actions, the trial of which cannot reasonably be expected to exceed* 10 *hours.*)

Mondays ....Companies (Winding up) Business.
Tuesdays .. } The Witness List.
Wednesdays } Part I.
Thursdays .. }
Fridays .... }

Before Mr. Justice BENNETT.

(The Witness List. Part II.)

Mr. Justice BENNETT will sit daily for the disposal of the List of longer Witness Actions.

Before Mr. Justice CROSSMAN.

(The Non-Witness List.)

Mondays ....Chamber Summonses.
Tuesdays ....Motions, Short Causes, Petitions, Procedure Summonses, Further Considerations and Adjourned Summonses.
Wednesdays ..Adjourned Summonses.
Thursdays ....Adjourned Summonses. Lancashire Business will be taken on Thursdays, the 23rd April, 7th and 21st May.
Fridays .....Motions and Adjourned Summonses.

GROUP II.

Before Mr. Justice CLAUSON.

(The Non-Witness List.)

Mondays ....Chamber Summonses.
Tuesdays ....Motions, Short Causes, Petitions, Procedure Summonses, Further Considerations and Adjourned Summonses.
Wednesdays ..Adjourned Summonses.
Thursdays ....Adjourned Summonses.
Fridays .....Motions and Adjourned Summonses.

Before Mr. Justice LUXMOORE.

(The Witness List. Part II.)

Mr. Justice LUXMOORE will sit daily for the disposal of the List of longer Witness Actions.

Before Mr. Justice FARWELL.

(The Witness List. Part I.)

(*Actions, the trial of which cannot reasonably be expected to exceed* 10 *hours.*)

Mondays ....Bankruptcy Business.
Tuesdays .... } The Witness List.
Wednesdays .. } Part I.
Thursdays .... }
Fridays .... }

Bankruptcy Judgment Summonses will be taken on Mondays, the 4th and 25th May.
Bankruptcy Motions will be taken on Mondays, the 27th April and 18th May.
A Divisional Court in Bankruptcy will sit on Monday, the 11th May.

THE COURT OF APPEAL.

A List of Appeals for hearing, entered up to Thursday, 9th April, 1936.

FROM THE CHANCERY DIVISION.

(Final List.)

Re J & P Coates Ltd's Application No. 143,363 Re Trade Marks Acts, 1905/19
R W Crabtree & Sons Ltd v R Hoe & Co Ltd
British Celanese Ltd v British Acetate Silk Corpn Ltd (s.o. for House of Lords)
Vellacott v Gibson
Re Anchor Line (Henderson Bros) Ltd Re Companies Act, 1929 (not before Mar 30)
Re Godwin Wilson v Godwin
Ludlow v Fennell
Tibbals v Port of London Authority
British Acoustic Films Ltd v Nettlefold Productions (a firm) (not before April 27)
Same v Same (not before April 27)
National Carbonising Co Ltd v British Coal Distillation Ltd
Re Turner's Will Trusts District Bank Ltd v Turner
Re Same Same v Same
Wood v Gowshall Ltd
Manbre and Garton Ltd v Albion Sugar Co Ltd
Same v Same
Clore v Theatrical Properties Ltd
F W Woolworth Ltd v Lambert
Re Cohen's Will Trusts Cullen v Westminster Bank Ltd

FROM THE PROBATE AND DIVORCE DIVISION.

(Final List.)

Divorce.

Holt v Holt
Cooper v Cooper

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

FOR JUDGMENT.

Kalukundis v Norwich Union Fire Insurance Society Ltd

FOR HEARING.

Spiro v Roman International Charities
Davies v Russell
Great Western Railway Co v Henry R James and Sons Ltd
Grein v Imperial Airways Ltd
Greaves v Drysdale
William Cory & Son Ltd v Dorman Long & Co Ltd
Arcos Ltd v London and Northern Trading Co Ltd
Same v Same
Way v Latilla
Same v Same
Mortimore v Griffiths
De Normanville v The Hereford Times Ltd
Shamash v Hougi
Mason and Wood Ltd v Greene
De Vere Dawson v Hill
Clarke v Cassell & Co Ltd
Bond v Edwards
Re Housing Acts, 1925-1930 Marriott v The Minister of Health (s.o. for Attorney-General)
Re Same Same v Same
Von Dembinska v Bicknell (not before May 22)
Jiggins v Wagstaff
Blue Belle Motors Ltd v G Scammel & Nephew Ltd
Waller v McColm
Craven-Ellis v Canons Ltd
Re Arbitration Act, 1889 Banister v The Hops Marketing Board
The Imperial Tobacco Co (of Great Britain and Ireland) Ltd v Parslay
Vowles v Mieville
Matonia v National Provincial Bank Ltd
Same v Same
International Trustee for the Protection of Bondholders Aktiengesellschaft v The King
London County Freehold and Leasehold Properties Ltd v Berkeley Property and Investment Co Ltd
South Wales Miners Industrial Union and Benefit Society v Odhams Press Ltd
Exemplar Printing and Publishing Co Ltd v Winham
Harris v S Cohen (Gowns) Ltd
O'Donnell v Fowler
Bibby v Keighley
Heinrich v Quilliam
Same v Same
Singer v Associated Newspapers Ltd
Same v Same
Zemler v Judge
Scarlett v Jack Eggar Ltd
Morris v Carless
Hannington v Grene
Vale v Same
Kitchener v Gregory
Toby v Brood
Kitchener v Lane
Galliers v Dixon
Ashby Warner & Co Ltd v Simmons
Madagascar Development Syndicate Ltd v Leake
British Crystal Lamp Co Ltd v Northern Electrical Distributors Co
Breed (trading as Northern Electrical Distributors Co) v British Crystal Lamp Co Ltd
Craze v Meyer Dumore Bottler's Equipment Co Ltd
Ledwith v Roberts
Kelly v Allen
Greenfell v E B Meyrowitz Ltd
Clubb v George Wimpey & Co Ltd
Spicers Ltd v Davidson's Paper Sales Ltd
Iwai & Co Ltd v Heilbut Symons & Co Ltd
Herniman v Smith
Same v Same
Green v Berliner
Collingwood v Home and Colonial Stores Ltd
Swain v West (Butchers) Ltd
Schwartz v Bourne and Hollingsworth Ltd
The British and French Trust Corpn Ltd v The New Brunswick Railway Co
Shaw v Bennett (trading as "Boris")
Matthews v Lower Ancobra (Gold Coast) Areas Ltd
Brooks Wharf and Bull Wharf Ltd v Goodman Bros
Salt v The Power Plant Co Ltd
Bloor v Liverpool Derricking and Carrying Co Ltd
Felston Tile Co Ltd v Winget Ltd
Paterson v Van der Elst
The Commissioners for executing the Office of Lord High Admiral of the United Kingdom v The Owners of the Motor Vessel "Valverda," her Cargo and Freight
Weller v Trinidad Leaseholds Ltd
Chase v Silver End Development Co Ltd
Hill v Tar Distillers Ltd
Cooper v Wilson
Barnard v Clayden
Turower v Odhams Press Ltd
Thomson v Louis Dreyfus & Co
Pincott v Moorstons Ltd
Williams v Trevor
Verne v H Willis & Sons Ltd
Barber v Pigden
Hopkins v Bell Brothers (Manchester 1927) Ltd
Plunkett v Barclays Bank Ltd
Bretherick v Paget
Ivory (an Infant) v H G Brown and Son
Stephenson v Williams
De Sola v World Fireproof Warehouses Inc
Glorney v Johnson
Heaps (an Infant) v Perrite Ltd
W Turner Lord & Co v Hutchinson
Farmer v Hyde
Rosenbaum v Rosenbaum
Latter v Colwill
Re Arbitration Acts, 1889-1934 Izzard v Universal Insurance Co Ltd
Robinson Brothers (Brewers) Ltd v Assessment Committee for No. 7 or Houghton and Chester-le-Street Assessment Area in the County of Durham

(Interlocutory List.)

Farmer v The Morning Post Ltd
De La Rue v Hernu Peron and Stockwell Ltd
Re Arbitration Act, 1889 Fried Krupp Aktiengesellschaft v Orconera Iron Ore Co Ltd
Cromie v Moore
Rosenburg v Goldschmidt (Revenue Paper—Final List.)
Commissioners of Inland Revenue v Barnato
National Mortgage and Agency Co of New Zealand v Commissioners of Inland Revenue
Commissioners of Inland Revenue v National Mortgage and Agency Co of New Zealand

FROM COUNTY COURTS.

Meiklejohn v Potter and Clarke Ltd
Elkington & Co Ltd v Amery
Edward Durling Ltd v Morgan (s.o. for security)
Long v Furniture and Fine Arts Depositories Ltd
Backer v King-Clark
Same v Same
Mitre Motors Ltd v Hall
Rowell v Pratt
Rodenhurst Estates Ltd v W H Barnes Ltd
Coomber v London Passenger Transport Board
Pitt-Keathley v Marriott
Brown v Boys
Leech v Goodwin
Sumner v Hughes
Meiklejohn v Hamilton
Hemming & Gatehouse Motors Ltd
Leeson v Leeson
Spiers v Knowles
Kemsley v The Commercial Gas Co
Brooke Marine Construction Co Ltd v Richards
R B Manufacturing Co (a firm) v Beeantee Illuminations Ltd
Panzieri v Boldock
Morley v Moore
Hanlon v Keegan
Hodson v Creed
Stinchcombe v Watson
Ritson v The Cumberland Poultry Farmers (1934) Ltd

Blewett v Blewett
R W Lanes Ltd v Best
Holdsworth v Valentine
Mallows v Mallock
Barbuck v Fox
Taylor v Hill-Snook
Hughes v Hyde
The Strood Estates Co Ltd v Gregory
Skilton v Epsom and Ewell Rural District Council
George Trollope & Sons v Caplan
Cracknell v Botterill
Russell v Challacombe
Heginbottom v Watts
Pyner v Eaton
Smith v Broadhurst
Leigh Mark Motors Ltd v Studebaker Distributors Ltd
Robotham v Willismore
Morgan v Cullen
Same v Same

RE THE WORKMEN'S COMPENSATION ACTS.

E,B Fry Ltd v Sprosson
John Cochrane & Sons Ltd v Hutchers
Tansey v Henry Wilcock & Co Ltd
London Power Co Ltd v Lamb
Pick v Paling
Bryan v Ufland
Mifflin v Hartleys (Stoke-on-Trent) Ltd (not before April 8)
Whittle v Ebbw Vale Steel, Iron and Coal Co Ltd
Barnett v Barnett and Knight (a firm)
Knight v Same
Baldwin v London and North Eastern Railway Co
Williams v Penrhyn

FROM THE ADMIRALTY DIVISION.

(Final List.)

(With Nautical Assessors.)

"Buccinum" 1935—Folio 197. Owners of s.s. "Cerinthus" v Owners of s.s. "Buccinum"

(County Courts.)

(With Nautical Assessors.)

"Flanchford" 1936—Folio 77. Owners of Sailing Barge "Oak" v Owners of Motor Tug "Flanchford"

Standing in the "Abated" List.

FROM THE CHANCERY DIVISION.

(Final List.)

J Lesquendieu Ltd v Lesquendieu (s.o. generally May 27, 1935)

(Interlocutory List.)

Fishenden v Higgs and Hill Ltd (s.o. generally Jan 20)

FROM THE PROBATE AND DIVORCE DIVISION.

(Final List.)

Divorce.

Russell v Russell (s.o. generally Mar 13, 1936)

FROM COUNTY COURTS.

Pocklington v Ward (abated July 8, 1935)
Myers v Moss (s.o. generally Oct 10, 1935)

RE THE WORKMEN'S COMPENSATION ACTS.

Burgoyne v Rose Bridge Colliery Co Ltd (adjourned—liberty to apply)

HIGH COURT OF JUSTICE—CHANCERY DIVISION.

There are Three Lists of Chancery Causes and matters for hearing in Court. (I) Adjourned Summonses and Non-Witness actions; (II) Witness Actions Part I (*the trial of which cannot reasonably be expected to exceed* 10 *hours*) and (III) Witness Actions Part II; every proceeding being entered in these lists without distinction as to the Judge to whom the proceeding is assigned. During the Sittings there will usually be two Judges taking each of these lists and warning will be given of proceedings next to be heard before each Judge. Applications in regard to a "warned" matter should be made to the Judge before whom it is "warned."

Applications in regard to a proceeding which has not been "warned," should usually be made to the senior of the two Judges taking the list in which the proceeding stands.

Motions, Short Causes, Petitions and Further Considerations will be taken by that one of the Judges taking the Non-Witness List who belongs to the group to which the proceeding is assigned.

GROUP I.—Mr. Justice EVE, Mr. Justice BENNETT and Mr. Justice CROSSMAN.

GROUP II.—Mr. Justice CLAUSON, Mr. Justice LUXMOORE and Mr. Justice FARWELL.

The Adjourned Summons and Non-Witness List will be taken by Mr. Justice CLAUSON and Mr. Justice CROSSMAN.

The Witness List Part I will be taken by Mr. Justice EVE and Mr. Justice FARWELL.

The Witness List Part II will be taken by Mr. Justice LUXMOORE and Mr. Justice BENNETT.

Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in Group I will be heard by Mr. Justice CROSSMAN.

Motions, Short Causes, Petitions and Further Considerations in matters assigned to Judges in Group II will be heard by Mr. Justice CLAUSON.

Companies (Winding up), Liverpool and Manchester District Registries and Bankruptcy business will be taken as announced in the Easter Sittings Paper.

Set down to 9th April, 1936.

Mr. Justice EVE and Mr. Justice FARWELL.

Witness List Part I

Actions, the trial of which cannot reasonably be expected to exceed 10 *hours.*

Before Mr. Justice EVE.

FOR JUDGMENT.

Newport v Pougher (restored)

FOR HEARING.

Companies Court.

Petitions.

Alliance Bank of Simla Ltd (to wind up—ordered on Dec 21, 1931, to s.o. generally—liberty to restore)
Britivox Ltd (same—ordered on Nov 16, 1931, to s.o. until action disposed of—liberty to restore)
London Clinic and Nursing Home Ltd (same—ordered on May 8, 1933, to s.o. generally—liberty to apply to restore)
Mitcham Creameries Ltd (same—ordered on Oct 15, 1934, to s.o. generally—liberty to apply to restore after action disposed of)
Sun-Ray Studios Ltd (same—ordered on July 15, 1935, to s.o. generally)
Edison Bell (International) Ltd (same—s.o. from April 6, 1936, to April 27, 1936)
Cliffdown Appliances Ltd (same—s.o. from April 6, 1936, to April 27, 1936)
Play-Shoe Co Ltd (same—s.o. from Mar 2, 1936, to April 27, 1936)
G Hollis (Builders) Ltd (same—s.o. from Mar 24, 1936, to April 27, 1936)
Amalia Flats Ltd (same—s.o. from Mar 23, 1936, to April 27, 1936)
Producers Distributing Co (U.K.) Ltd (same—s.o. from April 6, 1936, to April 27, 1936)
J W Thornley & Sons (Stoke) Ltd (same—ordered on Mar 30, 1936, to s.o. generally)
Estler Brothers Ltd (same—s.o. from April 6, 1936, to April 27, 1936)
Albert E Evans & Co Ltd (same)
Auchterlonie Williams & Co Ltd (same)
Hardy Trust Ltd (same)
No-Kap Closures Ltd (same)
Miller & Co (Croydon) Ltd (same)
George R Lee & Co Ltd (same)
Southern Fields Development Co Ltd (same)
A Mann Ltd (same)
Lawley's Radio and Cycles Ltd (same)
Barrow Creameries Ltd (same)
Eggar's Productions (1935) Ltd (same)
Wimbledon Development Co Ltd (same)
McLowie Ellis & Co Ltd (same)
Hirsts of Shepperton Ltd (same)
Frank Bevis Ltd (same)
Mitchell Electric Co Ltd (same)
Gasson Fencing & Saw Mills Ltd (same)
Fairby Construction Co Ltd (same)
Individual Homes Ltd (same)
Winchester Chemical Co Ltd (same)
Liverpool Skating Rink Ltd (same)
Monleeds Ltd (same)
Milk Producer Retailer Ltd (same)
Prufose Ltd (same)
Paul Ruinart (England) Ltd (to confirm reduction of capital)
British Woollen Cloth Manufacturing Co Ltd (same—ordered on Dec 8, 1930, to s.o. generally—liberty to restore)
Charles Brown & Co Ltd (to confirm reduction of capital)
Shirtliff Smith & Co Ltd (same)
English Motor Agencies Ltd (same—ordered on April 1, 1935, to s.o. generally—liberty to apply to restore)
Lamot Ltd (to confirm reduction of capital)
H H Warner and Co Ltd (same)
Wm Silvester & Sons Ltd (same)
Statesman Publishing Co Ltd (same)
W & E Crowther Ltd (same)
Tilneys' Kinemas Ltd (same)
Wellman Smith Owen Engineering Corporation Ltd (same)
United Egyptian Salt Ltd (same)
Gann & Brown Ltd (same)
Blackwell Colliery Co Ltd (same)
Sadler and Co Ltd (same)
Brighouse Brick Tile and Stone Co Ltd (same)
British Indestructo Glass Ltd (same)
Egyptian Consolidated Lands Ltd (same)
Isaac Walton & Co Ltd (same)
Harris Bros (Brierley Hill) Ltd (same)
London General Cab Co Ltd (same)
A AJones & Shipman Ltd (same)
British American Trading Co Ltd (same)
South Nyanza Development Co Ltd (same)
Birlit Ltd (same)
Colonial & Foreign Securities Corporation Ltd (same)
Coleford Brick and Tile Co Ltd (same)
Russian Wood Agency Ltd (same)
Walter Somers Ltd (same)
Moscow Narodny Bank Ltd (same)
Grahams Trading Co Ltd (same)
Mountstuart Dry Docks Ltd (same)
Longmans Green and Co Ltd (same)
Britannic Syndicate Ltd (same)
Catesbys Ltd (same)
John Walton & Son (Calverley) Ltd (same)
Clothier Giles & Co Ltd (same)
Anglo-French Banking Corporation Ltd (same)
Lawson-Batey Tugs Ltd (same)
William Marston Ltd (same)
Gresham Street Warehouse Co Ltd (to confirm alteration of objects)
Society of Certificated Teachers of Pitmans Shorthand and other Commercial Subjects Ltd (same)
Portsmouth and Sunderland Newspapers Ltd (same)
British Oxygen Co Ltd (same)
Orient Steam Navigation Co Ltd (same)
Dorricotts Ltd (to sanction scheme of arrangement)
Middlesex Banking Co Ltd (same)
Colchester Brewing Co Ltd (s. 155)
Queen's Club Garden Estates Ltd (s. 155)
Western Mansions Ltd (s. 155)
Metallic Seamless Tube Co Ltd (s. 155)
Chesterfield Tube Co Ltd (s. 155

British Italian Banking Corporation Ltd (s. 155)
E W Rudd Ltd (to confirm reorganisation of capital)
Dinky Sidecars Ltd (to restore name to register)
James Pearsall & Co Ltd (to sanction scheme of arrangement and confirm reduction of capital)

Motions.

Trent Mining Co Ltd (ordered on July 31, 1931 to s.o. generally—liberty to restore)
King's Cross Land Co Ltd (ordered on June 26, 1934 to s.o. generally—liberty to apply to restore)
Flactophone Wireless Ltd (ordered on July 10, 1934 to s.o. generally)
Sunshine Remedies Ltd (ordered on July 29, 1935 to s.o. generally)
Brittains Motors Ltd (ordered on July 8, 1935 to s.o. generally—liberty to apply to restore)

Adjourned Summonses.

Marina Theatre Ltd (Application of F H Cooper—with witnesses—ordered on May 10, 1933 to s.o. generally—liberty to apply to restore)
W Smith (Antiques) Ltd (Application of Liquidator—with witnesses—ordered on Dec 8, 1932 to s.o. generally)
Essex Radio Supplies Ltd (Application of Official Receiver and Liquidator — with witnesses — ordered on Oct 31, 1934 to s.o. generally)
Pictos Ltd (Application of Liquidator—with witnesses—ordered on Mar 29, 1935 to s.o. generally—liberty to apply to restore)
Finsbury and South Place Securities Co Ltd (Application of C Allerton—with witnesses)
Imperial Ottoman Docks Arsenals and Naval Constructions Co (Application of R Hirzel)
Lena Goldfields Ltd (Application of Witkowitzer Bergbau-und-Eisenhutten Gewerkschaft and anr—ordered on July 25, 1935 to s.o. generally—liberty to restore—retained by Mr. Justice Eve)
Tenart Co-operators Ltd (Application of Liquidator)
Scophony Ltd (Application of R T D Stoneham)

Before Mr. Justice Farwell.
Retained Matter.
Witness List Part II.

South County Freeholds Ltd v Knight (pt hd)

Mr. Justice Eve and Mr. Justice Farwell.
Witness List Part I.

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Ozanne v Pard Estate Ltd
Re Creagh's Marriage Settlement Grenside v Public Trustee (not before April 28)
Mocatta v Edwards (not before May 4)
Westminster City Council v Treby
Sorrell v Middlesex County Council
Lyons v Rowlands Estates Ltd
William Hollins & Co Ltd v Cotella Ltd
Goring v A J Botting & Co
Abbey Sports Co Ltd v Priest Bros (a firm)
Armstrong v Bather
E K Cole Ltd v Bush Radio Ltd
Pantlin v Palmar
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Whittle v Cowap
Ballyn v Lovat Dickson and Thompson Ltd
Performing Right Socy Ltd v George
Reach v Balls

Mr. Justice Clauson and Mr. Justice Crossman.

Adjourned Summonses and Non-Witness List.

Before Mr. Justice Clauson.

Retained Matter.

Witness List Part I.

Allen v Modern Homes and Estates Ltd (pt hd fixed for May 6)

Before Mr. Justice Crossman.

Retained Matters.

Witness List Part I.

Irwin Dash Music Co Ltd v Carr (pt hd)

Procedure Summonses.

Re Kononge Gold Mines Ltd Re Rules of Supreme Court, 1883
Berry v Tottenham Hotspur Football and Athletic Co Ltd

Mr. Justice Clauson and Mr. Justice Crossman.

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Re Coleman Public Trustee v Coleman and ors
Newport Corn Exchange Trusts Phillips v Stratton (restored)
Re Recknell White v Carter (restored)
Re Hammerton Mosse v Hammerton
Jones v Drury
Re Graesser's Will Trusts Graesser v Graesser
Re Raikes National Provincial Bank Ltd v Raikes
Cadogan v Guinness
Re Rispin Robson v Robson
Re Hankey Llewellyn v Hankey
Re Blyton Greenall v Blyton
Re Cording's Will Trusts Public Trustee v Woodfield
Re Rider's Will Trusts Rider v Rider
Re Sands Parsloe v Sands
Re Gas Water and General Investment Trust Cooper v The Company
Re Jarvis's Will Trusts Webber v Wigley
Re Hyndman-Jones's Will Trusts Barclays Bank Ltd v D'Oyly
Re Garland's Will Trusts Emmet v De Pret-Roose
Re Bell's Will Trusts Bell v Dymoke
Re Mayo Fisher v Mayo
Re Spollon and Long's Contract Re Law of Property Act, 1925
Re Greenwood Bould v Bould
Re Union of House and Land Investors Ltd Charge Union of House and Land Investors Ltd v The Iron Trades Employers Insurance Assn Ltd
Re Burstall Walker v Burstall
Re Ray's Will Trusts Public Trustee v Barry
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Re Carnarvon Harbour Acts, 1793 to 1903 Thomas v Attorney-General
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Re Hill's Deed John Carle Ltd v Hill
Re Chadwick Harrison v Chadwick
Re Read Hayne v Price
Kidderminster Mutual Benefit Bldg Socy v Haddock
Re Gough MacManus v Gough
Re Colby Rodhouse v Dr Barnados Homes National Inc Assn
Re Thompson Public Trustee v Husband
Re Conyngham's Will Trusts Conyngham v Cameron
Re Clegg's Will Trusts Clegg v Clegg
Re Burchfield's Will Trusts Public Trustee v Jackson
Re Fletcher's Settlement Trusts Medley v Fletcher
Re Ellis' Settlement Trusts Mills Conduit Investments Ltd v Richardson
Re Ward Sharman v Chamberlin
Re Hay's Will Trusts Pakeman v Hay
Re Knox Fleming v Carmichael
Re Dowling's Trusts Public Trustee v Rutter
Re Hulton's Will Trusts Midland Bank Executor and Trustee Co Ltd v Thompson
Re Swingler Underwood v Mosley

Mr. Justice Luxmoore and Mr. Justice Bennett.

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Before Mr. Justice Luxmoore.

For Judgment.

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Re Johnson's Letters Patent No. 233,786 Re Patents and Designs Acts, 1907-32
Re Davidson's Letters Patent No. 223,786 Re Patents and Designs Acts, 1907-32
Re Arnold's Letters Patent No. 312,614 Re Patents and Designs Acts, 1907-32

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Machine Made Sales Ltd v Davies
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Pending 8th *April*, 1936.

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Sir Thomas D Barlow, K.B.E. and The Commissioners of Inland Revenue
T W Woodhouse and The Commissioners of Inland Revenue
J P Hughes (H.M. Inspector of Taxes) and The Bank of New Zealand
The Bank of New Zealand and J P Hughes (H.M. Inspector of Taxes)
The Bank of New Zealand and J P Hughes (H.M. Inspector of Taxes)
J P Hughes (H.M. Inspector of Taxes) and The Bank of New Zealand
Woodhouse & Co Ltd and The Commissioners of Inland Revenue
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Rhokana Corporation Ltd and Commissioners of Inland Revenue
Hugh George Lowry (H.M. Inspector of Taxes) and Thorold Farrar Field
Hugh George Lowry (H.M. Inspector of Taxes) and John Linda Williams
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Commissioners of Inland Revenue and W E Pearson
Commissioners of Inland Revenue and Henry Pratt
Commissioners of Inland Revenue and Laurence Graham & Co
S H Lyons and E J Collins (H.M. Inspector of Taxes)
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Commissioners of Inland Revenue and The Aeolian Co Ltd
John Bilsland and Commissioners of Inland Revenue
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FINANCE ACT, 1894—Petition.

The Executors of Mary Edith Piercy Taylor Smith, dec and Commissioners of Inland Revenue

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (30th June, 1932) 2%. Next London Stock Exchange Settlement, Thursday, 7th May, 1936.

	Div. Months.	Middle Price 22 April 1936.	Flat Interest Yield.			‡Approximate Yield with redemption		
ENGLISH GOVERNMENT SECURITIES			£	s.	d.	£	s.	d.
Consols 4% 1957 or after	FA	116	3	9	0	2	19	3
Consols 2½%	JAJO	85	2	18	10	—		
War Loan 3½% 1952 or after	JD	107½	3	5	1	2	18	8
Funding 4% Loan 1960-90	MN	117½	3	8	1	2	19	4
Funding 3% Loan 1959-69	AO	104¼	2	17	6	2	15	0
Victory 4% Loan Av. life 23 years	MS	115½	3	9	3	3	1	0
Conversion 5% Loan 1944-64	MN	118¾	4	4	2	2	4	10
Conversion 4½% Loan 1940-44	JJ	111½	4	0	9	2	1	2
Conversion 3½% Loan 1961 or after	AO	107½	3	5	1	3	1	4
Conversion 3% Loan 1948-53	MS	105	2	17	2	2	10	3
Conversion 2½% Loan 1944-49	AO	101¾	2	9	1	2	5	0
Local Loans 3% Stock 1912 or after	JAJO	97	3	1	10	—		
Bank Stock	AO	376	3	3	10	—		
Guaranteed 2¾% Stock (Irish Land Act) 1933 or after	JJ	87	3	3	3	—		
Guaranteed 3% Stock (Irish Land Acts) 1939 or after	JJ	96½	3	2	2	—		
India 4½% 1950-55	MN	114½xd	3	18	7	3	3	11
India 3½% 1931 or after	JAJO	98	3	11	5	—		
India 3% 1948 or after	JAJO	86	3	9	9	—		
Sudan 4½% 1939-73 Av. life 27 years	FA	119	3	15	8	3	8	3
Sudan 4% 1974 Red. in part after 1950	MN	116xd	3	9	0	2	13	10
Tanganyika 4% Guaranteed 1951-71	FA	115	3	9	7	2	15	4
L.P.T.B. 4½% "T.F.A." Stock 1942-72	JJ	110	4	1	10	2	10	4
COLONIAL SECURITIES								
Australia (Commonw'th) 4% 1955-70	JJ	111	3	12	1	3	4	4
*Australia (C'mm'nw'th) 3¾% 1948-53	JD	104	3	12	1	3	7	4
Canada 4% 1953-58	MS	112	3	11	5	3	1	7
*Natal 3% 1929-49	JJ	102	2	18	10	—		
*New South Wales 3½% 1930-50	JJ	101	3	9	4	—		
*New Zealand 3% 1945	AO	101	2	19	5	2	17	6
Nigeria 4% 1963	AO	113	3	10	10	3	5	5
*Queensland 3½% 1950-70	JJ	101	3	9	4	3	8	2
South Africa 3½% 1953-73	JD	109	3	4	3	2	16	6
*Victoria 3½% 1929-49	AO	100	3	10	0	3	10	0
CORPORATION STOCKS								
Birmingham 3% 1947 or after	JJ	97	3	1	10	—		
*Croydon 3% 1940-60	AO	100	3	0	0	3	0	0
Essex County 3½% 1952-72	JD	108	3	4	10	2	17	10
Leeds 3% 1927 or after	JJ	96	3	2	6	—		
Liverpool 3½% Redeemable by agreement with holders or by purchase	JAJO	107	3	5	5	—		
London County 2½% Consolidated Stock after 1920 at option of Corp.	MJSD	81	3	1	9	—		
London County 3% Consolidated Stock after 1920 at option of Corp.	MJSD	96	3	2	6	—		
Manchester 3% 1941 or after	FA	97	3	1	10	—		
*Metropolitan Consd. 2½% 1920-49	MJSD	101	2	9	6	—		
Metropolitan Water Board 3% "A" 1963-2003	AO	96	3	2	6	3	2	10
Do. do. 3% "B" 1934-2003	MS	97	3	1	10	3	2	1
Do. do. 3% "E" 1953-73	JJ	101	2	19	5	2	18	5
Middlesex County Council 4% 1952-72	MN	114	3	10	2	2	18	10
† Do. do. 4½% 1950-70	MN	116	3	17	7	3	2	11
Nottingham 3% Irredeemable	MN	95	3	3	2	—		
Sheffield Corp. 3½% 1968	JJ	107	3	5	5	3	3	0
ENGLISH RAILWAY DEBENTURE AND PREFERENCE STOCKS								
Gt. Western Rly. 4% Debenture	JJ	115	3	9	7	—		
Gt. Western Rly. 4½% Debenture	JJ	127½	3	10	7	—		
Gt. Western Rly. 5% Debenture	JJ	140½	3	11	2	—		
Gt. Western Rly. 5% Rent Charge	FA	134½	3	14	4	—		
Gt. Western Rly. 5% Cons. Guaranteed	MA	131½	3	16	1	—		
Gt. Western Rly. 5% Preference	MA	121½	4	2	4	—		
Southern Rly. 4% Debenture	JJ	113½	3	10	6	—		
†Southern Rly. 4% Red. Deb. 1962-67	JJ	115½	3	9	3	3	2	4
Southern Rly. 5% Guaranteed	MA	131½	3	16	1	—		
Southern Rly. 5% Preference	MA	121½	4	2	4	—		

*Not available to Trustees over par. †Not available to Trustees over 115.
‡In the case of Stocks at a premium, the yield with redemption has been calculated as at the earliest date; in the case of other Stocks, as at the latest date.

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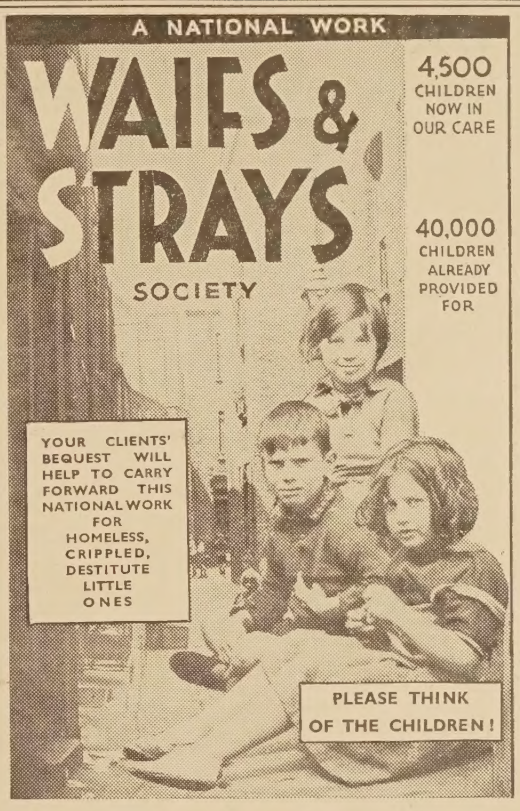
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